

Character of Land Tenures and
System of Survey and Settlement
in
the Bombay Presidency.

**SELECTIONS FROM THE RECORDS OF THE
BOMBAY GOVERNMENT.**

No. DXXIV.—NEW SERIES.

(AS REVISED IN 1914.)

CHARACTER OF LAND TENURES

AND

SYSTEM OF SURVEY AND SETTLEMENT

IN THE

BOMBAY PRESIDENCY.

Character of Land Tenures ; system of Survey and Settlements.

1. The revenue survey of the Bombay Presidency was in progress for sixty-six years and was brought to a conclusion in 1901. In its origin it was simply an experimental measure, carried out with a very limited establishment, in a single taluka (Indapur) of the Poona Collectorate, and with the object of correcting the work of a previous survey preparatory to a revision of assessment.

Revenue Survey—origin of the measure.

2. When the present survey was commenced the Deccan had been for seventeen years under British rule. The previous survey and settlement had been carried out under the direction of Mr. Pringle of the Civil Service. His settlement attempted to fix the Government demand at about half (55 per cent.) the net produce, and therefore entailed not only estimates of the yield of various crops and soils, but of the cost of cultivation. But owing to the continuous fall in the money value of agricultural produce, due to a variety of circumstances which need not here be specified and the consequent yearly increasing pressure of the State demand, the settlement was found to press heavily on the people.

Nature of previous settlement.

3. The execution of the different operations of Mr. Pringle's survey had been entrusted entirely to native agency without either the experience or integrity needed for the task, and at a subsequent period the results obtained were found to be nearly worthless. The preliminary work of measurement was grossly faulty, and the estimates of produce which formed such an important element in the determination of the assessment and which had been prepared in the most elaborate manner, were so erroneous as to be worse than worthless. But meanwhile the settlement had been introduced, and with the result of aggravating the evils it had been designed to remove. From the outset it was found impossible to collect anything approaching to the full revenue. In some districts not one-half could be realised. Things now went rapidly from bad to worse. Every year brought its addition to the accumulated arrears of revenue and the necessity for remissions or modifications of rates. The state of confusion in the accounts, engendered by these expedients, was taken advantage of by the native officials to levy contributions for themselves.

Defects of previous settlement.

4. It was when matters had reached this crisis that, at the end of 1835, an examination and correction of the operations of Mr. Pringle's survey in the Indapur Taluka of the Poona Collectorate were ordered in view to a revision of the settlement in that district. The duty of conducting the work was entrusted to Mr. Goldsmid, of the Civil Service, then an Assistant Collector, and Lieutenant Wingate,* of the Engineers. With these gentlemen Lieutenant Nash, of the Engineers, was subsequently associated. This was the real commencement of the revenue survey in the Bombay Presidency.

Measures taken in 1835.

5. As the new operations progressed, the extremely defective character of the original survey became apparent. Much of the measurement had to be undertaken *de novo*, but when areas were not faulty to any great extent they were accepted as the basis of the new assessment. An entirely new method of classification was adopted. Abandoning all attempts to arrive at a theoretical ideal of assessment by endeavouring to discover the yield of different soils, and assigning a certain proportion of this as the Government demand, the survey officers adopted the simple expedient of ascertaining the average productive capability and depth of soil in each field, and classing it accordingly—no more than nine gradations of valuation being employed for the purpose. In fixing the rates of assessment they were guided by purely practical considerations as to the capability of the land and the general circumstances of the district. The more intelligent among the agricultural class were even taken into consultation on the subject, and their opinion allowed due weight. No safe standard of assessment existed. The rates in force in the prosperous times of the district had, through the continuous depreciation in the value of money, long ceased to represent any moderate share of the produce of the land, and the ruinous consequences of the first settlement forbade any reliance being placed on the system of fixing the Government demand on estimates of the yield of the land.

New method of classification adopted.

Founded on the capability of the land and the general circumstances of the districts.

6. The result showed the wisdom of the course taken. In the second year of the Indapur settlement the Revenue Commissioner reported to Government that "the sum *actually collected has never been so great* except during the first four years of our occupation, when it is generally acknowledged our demands were much too high"; and, again, "the outstanding balances *have never yet been so low at the end of the official year as they were*

Satisfactory results of the change.

* Afterwards Major Sir George Wingate, K.C.S.I.

last year." A marked extension of cultivation was one of the immediate results of the settlement, nearly 68,000 acres of waste land having been brought under the plough by the end of the second year, besides more than 8,000 acres reclaimed by immigrants from other districts attracted to Indápur by the revived prosperity of the táluka.

7. The Indápur experiment having proved thus signally successful, the survey operations were rapidly extended to other districts, the same results following everywhere. In the course of a few years separate surveys were organized for the Poona and Ahmednagar Collectorates and for the Southern Márátha Country. As experience was gained, improvements were introduced in the methods of procedure, the end in view always being to render them as simple and susceptible of thorough check and control as possible, as well as to adapt them to the varying circumstances

Changes in 1847. of the districts which successively came under the survey. But it was not till 1847 that a definite and permanent form was given to the system of survey operations. In that year, in accordance with the orders of Government, the Superintendents of the three surveys met at Poona, and drew up a joint report setting forth what they considered to be "the

Joint Report of the Superintendents of Survey. best means for bringing the somewhat diversified operations of the several revenue surveys of the Presidency into conformity as far as practicable, and also for ensuring the results of the surveys being turned to the best account, and maintained in their original integrity in the future management of the districts." The Superintendents, besides defining the objects of a revenue survey, and the general principles on which the assessment of land should, in their opinion, be conducted, submitted a body of rules for definition and demarcation of fields, the settlement of boundary disputes, the classification of soils, the interior regulation of surveys and the administration of settlements, which, having received the approval of Government, became an authoritative manual for the conduct of all future survey operations.

The "Joint Rules." Up to this period, though there had been a general adherence to the main principles by which the work was governed from its beginning, some diversity of practice had prevailed in the different surveys.

A greater degree of uniformity and completeness was now given to it.

8. At this point it seems desirable to sketch briefly the general features of the revenue survey system as then defined under official sanction with the modifications which the progress of the survey has since required, though indeed very little modification was made till the survey was completed and till more or less partial revision of the original survey was found necessary.

9. First, with regard to the interior regulation of the different surveys. Each survey was under the direction of a Superintendent, subordinate to whom were several officers designated Assistant Superintendents, having charge of parties or establishments of measurers or classers. The operations of measuring and classing were conducted, as a rule, by separate establishments, and generally the classification of a district followed the measurement at an interval of one season. Every detail of the survey operations was closely supervised by the Assistants. The work in the field was subjected to regular test by them and none was accepted as trustworthy unless it had stood such test satisfactorily. On the Superintendent devolved, besides the general control of the survey, the duty of determining the relative valuation of fields, and submitting proposals for settlement to Government, and introducing the settlement when sanctioned. In this last operation an officer of the Revenue Department was usually associated with him.

10. In the year 1863-64, two Commissioners of Survey and Settlement were appointed. The office, indeed, had been created at an earlier period in the progress of the survey, when Major Wingate was entrusted with the chief control of the department for the entire Presidency. On his retirement from the service in 1853 it was abolished, but was revived some years later by the appointment of Colonel Anderson as Commissioner of the Southern Division, and soon afterwards of Colonel Francis as Commissioner of the Northern Division of the Presidency. These officers were charged with the direction in chief of the survey operations and with the control of expenditure. The office of the Survey Commissioner was the channel of communication between the Superintendents and Government, more particularly as regards the settlement proposals sent up by the former. On the retirement of Colonel Francis in 1877 Colonel Anderson was placed in charge of both the Southern and Northern Divisions, and thereafter, though a nominal distinction between these two offices was for some years retained, they were in practice amalgamated into one. When, however, Colonel Anderson signified his intention to retire, an opportunity was taken to give effect to the wishes of the Secretary of State for India to appoint a member of the Civil Service to the office. This was done in 1881 by appointing Mr. Stewart to be Survey Commissioner of the whole Presidency, except Sind, the control of the survey of which province was given to the Commissioner in Sind. The control of the Mysore Survey, which hitherto had been under the Survey Commissioner of the Southern Division, who was also Inám Commissioner of that province, was withdrawn, owing to the assumption of the administration of the State by His Highness the Mahárája.

11. In 1884 the post of Director of Land Records was created and steps taken to organize a Land Records staff who were destined eventually to succeed the Survey Department and maintain its completed work and traditions. The first holder of the post of Director of Land Records was Mr. Ozanne who had also been appointed head of the Department of Agriculture created in 1883. Meanwhile the work of the Survey Department went on under the supervision of Mr. Stewart, until 1891, when he retired and was succeeded by Mr. Ozanne, who shortly after assumed the title of Survey Commissioner and Director of Land Records and Agriculture. In 1901 the Survey Department as such was definitely declared to be abolished, and the words "Survey Commissioner" were directed to be omitted from the designation.

12. The two offices of the Director of Land Records and the Director of Agriculture remained combined under one officer till the year 1905, when, owing partly to the great development of the Agricultural Department under the orders of the Government of India, and partly to the inception of the Record of Rights, they were placed under separate officers styled the Director of Agriculture and the Director of Land Records. In 1907 the latter officer, being mainly responsible for Settlement work, was given the higher status of Settlement Commissioner.

13. Before leaving the subject the following extract from a Government Resolution reviewing the last progress report of the Survey Commissioner may be read with interest:—

"The value of the services rendered to the State by the Survey Department can hardly be exaggerated. At the time when the existing system was introduced, that is to say, about 60 years ago, Government were still confronted with the formidable problem of settling upon an equitable and workable basis the revenue demand for a vast number of small holdings. Several modes of settlement, based on pre-existing practice, had been tried; some of them, such as the Pringle Settlement, had disastrously failed. Out of the prevailing confusion the principles of the existing system of survey settlement were evolved by the genius of Messrs. Wingate and Goldsmid, the authors of the celebrated Joint Report. Upon the principles laid down in that report has been founded a system of land tenure and assessment admirably adapted to the requirements of the widely varying conditions of the different parts of the Presidency. Under the system of measurement and classification by subordinate agency, subject to the test of technically trained and skilled supervising officers, methods were employed by which the area of every one of these small holdings could be measured, and the relative productive capacity of the soil estimated with scientific accuracy. By the system of grouping the relative economic and climatic advantages of different tracts were duly taken into account. In this manner the equitable distribution of the assessment was secured. The rates charged at the original settlement per acre of land occupied were in many instances extraordinarily low as compared with those previously levied. But as anticipated by the framers of the system the effect of the fixed tenure and of a certain and moderate assessment was at once seen in a rapid expansion of cultivation, which even at the low rates of assessment sanctioned yielded a large increase of revenue. The extensive areas of waste land existing at the time when the system was introduced have been employed largely for the growth of crops valuable for export purposes. Despite the check occasioned by many bad seasons and several disastrous famines and notwithstanding the heavy burden of indebtedness with which the agricultural population was saddled from the first, the value of land and the prosperity of the country, and with them the revenue have steadily increased. When the first leases of 30 years expired, it was found possible to increase the assessment by very substantial amounts; but the enhancements have with rare exceptions been borne without difficulty. The Survey Department has cost the State from first to last many lakhs of rupees. But the outlay has been repaid over and over again. One peculiar merit of the system deserves mention. By the division of the whole culturable area into what may be called units of assessment, the extension of cultivation was made to carry with it an increase of revenue, while the revenue payer was placed in a position to ease his burden by giving up the occupation of lands unprofitable to him. The extensions of cultivation which have occurred have thus been profitable to the State no less than to the individual; whereas under a zamindari or kindred system, the State would have gained nothing however much cultivation had extended throughout the whole of 30 years' leases. But it has not been only as a revenue producing instrument that the Survey Department has proved its usefulness. The system to which the valuation of soils has been reduced is in many respects unique, and has resulted in a record of that valuation complete for innumerable small parcels of land. Probably no other province or country is possessed of any similar record. Its chief and immediate value for administrative purposes is that it enables field operations to be entirely dispensed with in all future settlements. The change of assessment can be decided for a whole tract on a review of its economic conditions and revenue history and the people are saved from all the uncertainty and harassment consequent upon inquiry into the circumstances of individual holdings. The greatest credit attaches to the founders of this system, which has stood the test of experience and practical application in the most satisfactory manner. Developments have been introduced, but in no particular have the principles, and in very few have even the individual rules and directions laid down in the Joint Report been widely departed from. For the intelligent and sound application of the rules to innumerable varieties of climate, soil and agriculture, the Government has had to depend on the integrity, skill and intelli-

gence of the officers and subordinates of the Department, who deserve the warmest acknowledgment for the untiring devotion and zeal which they have displayed in the performance of their laborious duties. The technical knowledge and the intimate acquaintance with the rural economy of the country acquired by the principal officers of the Survey Department have been of the greatest advantage to Government. Several of the Heads of the Department, besides its famous founders, Colonel Francis, Colonel Anderson, Mr. Theodore Stewart and Mr. Ozanne, have shown administrative ability and judgment of an exceedingly high order. Other officers, such as Major Preston, Mr. Pedder and Mr. Beyts, of the older generation, Mr. Fletcher, Colonel Godfrey and Mr. Hearn of more recent years, have left on record reports of high value regarding the economic condition and productive capacity of the various parts of the Presidency in which they served. Among the native subordinates not a few attained a high degree of skill in the valuation of soils. Mr. Symonds has the credit of guiding the operations to a satisfactory close. While recognizing that the work for which the Department was constituted has been completed, the Governor in Council cannot but regret that the technical knowledge and skill which the members of it had acquired to the great advantage of the administration will be no longer available."

14. With regard to the general principles on which Survey operations were conducted, the unit adopted, at the outset at any rate, was the survey number or a field capable of being cultivated by one pair of oxen. When the Survey was first started, no attempt was made to indicate holdings belonging to different persons, but after a time a practice arose of demarcating sub-divisions of survey numbers in accordance with the rights of private persons in the land and clubbing two or more of these sub-divisions (which in Survey parlance were known as *pôt* numbers) together so as to form one survey number. This practice, however, led to the entry in the revenue accounts of a large number of minute holdings and for the convenience of revenue administration it was found necessary to check it. Accordingly in 1868 orders were issued by Government directing that sub-divisions below a certain limit (which varied in different tracts and different classes of land) should not be recognized, except with the special sanction of the Survey Commissioner, and these orders have remained in force until the present day. The result is that at present the survey number is a unit for mapping and account purposes only and there exist many rights in the land included in a survey number which it is not attempted to show on the map or in the village accounts. In fact registration in the village accounts is evidence of liability for assessment but not necessarily of proprietary or other rights in the land. Information regarding the latter is shown in the Record of Rights (*vide* paragraph 25 *infra*).

15. Up to the period (1867) when operations preparatory to the introduction of revised settlements were begun in the Poona and Násik Collectorates, Survey at first for purely revenue purposes. it was never attempted to give anything of scientific precision to the survey, or to ensure accurate topographical results. The survey was instituted, as has been shown, for purely revenue purposes, and at an emergent crisis questions of geographical utility could be allowed no place in presence of the paramount consideration of how to afford the means of improving the land revenue administration, and ameliorating the condition of the agricultural classes in the shortest time, and at the least cost. In its early years the work was of the roughest description; but as it advanced, and a stricter supervision was exercised, some degree of excellence was attained even from a topographical point of view. At the present day the village map is constructed with much accuracy, and, besides presenting a thoroughly correct delineation of field boundaries (its chief object), shows village sites, roads, paths, tanks and the physical features of the country within its limits with considerable fidelity. In the districts in which the revenue survey followed the Imperial Topographical Survey, the character of the work was greatly improved by taking the great trigonometrical triangulation as a basis of survey, and adopting the system of village traversing. The plan of working in connection with the Imperial Topographical Survey proved successful.*

16. As revision operations by degrees became more and more restricted and partial, because the work of the old survey, as it progressed, naturally became more and more correct, at later revisions that work was found good enough to be accepted as final, and the utilization of the work of the trigonometrical survey became unnecessary. One limitation was necessarily observed. A cadastral survey map for revenue purposes cannot in rugged country be also a correct topographical map.

17. The method of classification or valuation of the fertility of the soil which is peculiar to the Bombay Survey was originally introduced by Mr. Goldsmid and Lieutenant Wingate in Indápúr and as described in the rules attached to the Joint Report it continued with Method of classification of fields.

* In the province of Gujarát the utilization of the revenue survey maps has had a fair trial for some years past, and has been found of the greatest value. The maps of that province, prepared by Colonel Haig, R. E., with the use of the revenue survey maps, were exhibited at the Venice Geographical Congress, and obtained a gold medal; and the Government of India, while commenting upon this, remarked in their Resolution, Revenue and Agriculture Department, No. 168, dated 8th May 1882, as follows:—

"The Government of India is extremely glad to notice that in this survey Colonel Haig has been able to take much of his topographical details from the field surveys of the Bombay Revenue Survey. The economy of this is obvious, and the more recent work done by the Survey Settlement Department of that Presidency approaches in its accuracy a scientific survey."

modifications suggested by experience until the close of the Survey. The system postulated a minute examination of each holding, field by field, a careful record of the results of the examination in accordance with certain fixed principles and close supervision by skilled European officers to ensure that a uniform standard of valuation was preserved. In course of time these principles became so well understood and the native members of the staff so expert in their application that the maximum difference between the results arrived at by them and those finally accepted as correct after test by skilled supervising agency did not exceed 3 or 4 per cent. It may be noted here that comparative variations in the fertility of soils were expressed for convenience of handling in parts of a rupee, 16 annas representing the valuation of a perfect field, from which deductions were made for faults, such as slope or irregularity of surface, excess of lime or moisture, or inferiority in the character or depths of the soil. This at least was the arrangement introduced under the Joint Rules. As time went on, experience showed the advisability of making allowance for advantages by making additions to the scale which carried the maximum above 16 annas. One or two of these advantages may be mentioned so that the character of this improvement in valuation may be more clearly understood.

As excess of moisture from surface springs lowers the agricultural value of land, so the advantage of position raises this value. If, for instance, by its position a field derives a beneficial flooding from a river through a deposit of fine silt after a flood subsides, or if by position a field is near enough to a running stream to enable the cultivator to irrigate his land by erecting a well on the bank of the stream, an increment in classification is justified and indeed is called for to ensure a fair distribution of the assessment.

Another instance may be specified. The ordinary classification does not deal with any depth beyond three feet. As a rule that is sufficient for the approximate valuation required, but with this classification two fields may be valued alike which may be of diverse value in that in the one irrigation water may be found at a short depth and in the other at a very great depth; or in the one if wells are dug sweet water will be found and in the other salt water unfit for irrigation. Here again a differentiation was needed which was not provided for in the "Joint Rules."

The application of advantages was regulated by prescribed scales. Some of these advantages have been elaborated into large measures of extensive application, such as the "sub-soil water advantage," the "general position class." To correct a common misunderstanding it may be added that, whatever be the application of such methods of making the relative valuation more correct than it was, it can have no effect on the actual assessment imposed on a tract as a whole.

18. When the classification was completed, the Superintendent, having before him full information as to the measurement of the different map units and their comparative classification according to a well-understood scale, was in a position to submit proposals for the application of definite rates to each village. For the purpose of these proposals it was generally (and still is) the practice not to deal with a larger area than a single taluka at one time. This enables the officer proposing the settlement to give the most minute consideration to the condition and requirements of the tract of country with which he has to deal, and at the same time permits close scrutiny of his proposals by the reviewing authorities and by Government. A further advantage of this method of proceeding is that it affords an opportunity of observing the working of a settlement on a small scale and judging of the suitability of rates applied to a limited extent of country before imposing them over a large area.

19. The maximum term of settlement is thirty years, except in the province of Sind, where, owing to the still imperfect condition of irrigation, it has been thought desirable to adopt the shorter period of ten years.

Term of Settlement.

20. Such are the general principles on which the revenue survey operations were conducted in this Presidency, the whole of which except some alienated villages has now been brought under the survey settlement.

21. These operations had been in progress many years before any question arose as to the expediency of giving them legal sanction. A revenue survey was a measure for which there were sufficient precedents, the whole of the Deccan having been surveyed by direction of the celebrated Malik Amber, and partial surveys having been executed under the Maratha Government. The survey now under description had, therefore, all the legality that consonance with previous usage could give it. But with the progress of British administration the value attached to rights in the land, and the inclination to resist any attempt to encroach on them, were constantly increasing. The survey itself had largely contributed to this result, and as it advanced and valuable interests became affected by it, a disposition to question the legality of its proceedings began to be manifested. It became, therefore, imperatively necessary to confer on these proceedings a validity which could not be disputed. Accordingly, in the year 1864 a bill was introduced in the Legislative Council "to provide

for the survey, demarcation, assessment and administration of lands held under Government in the districts belonging to the Bombay Presidency, and for the registration of the rights and interests of the occupants of the same." This became law in the following year under the title of the "Bombay Survey and Settlement Act" (Act I of 1865). This Act confirmed previous settlements, empowered Government to "direct the extension of the survey to any

part of the Presidency," defined the powers and duties of survey officers, provided for the demarcation of field and village boundaries, and the settlement by the survey officers of disputes connected with them, and for the erection and repair of boundary marks. It empowered the officer in charge of a survey to assess Government and alienated lands, and required him, when making settlements of land revenue, to prepare a record showing all rights and interests in the land, and giving all other necessary information. It also provided for the administration of survey settlements, and empowered Government to direct a fresh survey, and to revise assessments on the expiration of a term of settlement. Shortly after the passing of the Act the settlement leases of the earliest settled talukás began to fall in and in these field operations preliminary to the introduction of revision survey rates had to be undertaken. Indápur was the first taluka in which revision field operations were commenced. These operations were conducted on the same general principles which guided similar operations in the original survey and which are described above. The policy of this Government was from the beginning opposed to entire re-measurement and re-classification, but as in the tracts settled during the infancy of the department the work of the original survey was found to be too faulty and imperfect to be adopted as the basis for revision of rates, a general re-examination and revision of the old measurements and classification were found at first to be necessary. Gradually, however, as the tracts latterly dealt with by the original survey came up for revision the field work became more and more partial until in the talukás last dealt with the field work of the original survey was found to be sufficiently correct to be adopted for the purposes of revision settlements without any detailed test or re-examination. Advantage was taken at revision to improve the old valuation with due caution that such improvement should not in any degree be a virtual tax on improvements carried out during the currency of a lease by the expenditure of private capital.

22. Until 1879 the law which governed these operations was contained in Act I of 1865. In this year Bombay Act I of 1865 was repealed and the provisions therein contained were re-enacted in the Land Revenue Code. Bombay Land Revenue Code (Act V of 1879). In this Code, while all the provisions of Bombay Act I of 1865 relating to assessments in revision were re-enacted without any change, a new provision was inserted whereby a right was reserved to Government to take into consideration in fixing revised rates certain classes of improvements effected by the owners or occupants from private capital. This provision was opposed to the fundamental principles of the Bombay settlement system, and further as it was considered likely to discourage the application of private enterprise and capital to agriculture, Government in 1884 issued an executive order giving a general assurance that all improvements effected by occupants from private capital should be exempt from taxation in revision and further restricting the enhancements in revision settlements to the limits prescribed in the following rules:—

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. shall 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.

23. Notwithstanding this assurance it was considered inadvisable to retain the objectionable provision above referred to in the statute book and it was accordingly amended by Act IV of 1886, whereby the following two principles have been laid down for the guidance of settlement officers in fixing rates in future revision settlements:—

- (1) That assessments will be revised on consideration of the value of land and the profits of agriculture, and
- (2) That assessments will not be increased at revision on account of increase to such value and profits due to improvements effected on any land during the currency of any previous settlement by or at the cost of the holder thereof.

24. In course of time the periods of guarantee granted to talukás in which revision settlements had been introduced came to an end and second revision settlements had to be introduced into them. Indápur Taluka was the first of these and similar second revision settlements have been and are being introduced as they fall due under the supervision of the

Land Records Department. No fresh classification or measurement operations are undertaken at these second revision settlements.

25. Before explaining the various tenures, two important improvements which have in recent years been introduced into the revenue administration of this Presidency may be described. The first is the introduction of the Record of Rights in this Presidency by Bombay Act IV of 1903. The record prepared by the Survey Department was necessarily a fiscal record the object of which was to show from whom the assessment was due and what that assessment was. It was not a record of rights or title. In course of time it was found that a Record of Rights based on possession, if not on title, was indispensable for the needs of the administration, especially because the occupants in this Presidency, unlike tenants elsewhere, to whom in status they correspond, had an unrestricted right of transfer. The necessity of having such a record was pressed upon this Government by the Government of India and after a great deal of discussion regarding its suitability to this Presidency it was resolved in 1901 to prepare an initial record designed to show in accurate detail exactly how the land was held, because the revenue records gave only partial and in some respects misleading information on the point. The record was intended to show every right from that of a registered occupant to an annual tenant at will. The experiment so started in selected talukas was found to be successful, showing as it did that the preparation of a Record was possible and would be welcomed by the people. With a view to give a legal character to the record, to compel persons acquiring new rights to give information of it to the revenue authorities, and to require the Civil Courts to insist on the production of extracts from the Record in Civil Suits tried by them, which relate to land, Act IV of 1903 was passed. This Act requires that a complete initial record showing all varieties of right in the land should be prepared by the Village Accountants, examined and checked by officers of the Revenue and Land Records Departments and announced to the rayat. Provision has been made in the Act and the Rules under it that the Record after its completion and announcement should be accurately maintained by what is called the Mutation Register. The Record has now been prepared in all Government villages and some alienated villages of the Presidency, and is being maintained and kept up to date by Mutation Registers. Its preparation has placed at our disposal a large amount of important information regarding the various rights in land and the profits of cultivation, and has proved extremely useful.

26. The second important feature that has been imported into the revenue system of this Presidency is a regular system of suspensions and remissions of land revenue when the crops fall below a certain standard or when the water supply on irrigated lands fails. The assessment fixed under Survey Settlement is a fixed demand and represents the revenue payable on an average in a series of years, the original idea being that on an average the rayat saves in a good year sufficient to enable him to pay the assessment without borrowing in a bad year. Experience, however, showed that among the smaller land-holders and in tracts subject to frequent vicissitudes of the season this idea was fallacious, and in 1903-07 a regular system of suspensions and remissions was introduced. The system authorizes the Collector, when he has ascertained by local inquiries that owing to a partial or total failure or destruction of crops throughout any tract, suspension of the collection of land revenue is necessary, to grant suspensions according to a scale to all occupants, agriculturists and non-agriculturists alike, without inquiry into the circumstances of individuals. As regards remissions, the grant of them depends on the character of three seasons following that in which the assessment is suspended. Ordinarily suspended arrears which are more than three years old are to be remitted by the Collector. The remissions are to be granted to occupants cultivating their own holdings and also to non-cultivating occupants, provided that when land is cultivated by tenants, corresponding remission is granted by the superior holder or landlord to the inferior holder or tenant.

THE SURVEY TENURE.

27. The ordinary survey tenure may be described as the right of occupancy of Government land continuable in perpetuity on payment of the Government demand and transferable by inheritance, sale, gift or mortgage without other restriction than the requirement to give notice to the authorities. This is the tenure as defined in the original Bombay Land Revenue Code, Act V of 1879. There is, however, another variety created under the amending Act VI of 1901. Under this Act the Collector is authorized to grant the occupancy of lands for limited periods or on such conditions as he may think necessary, the principal of them being that the occupant cannot alienate his land without the previous permission of the Collector. This tenure is known as the restricted or non-transferable tenure.

AREA HELD UNDER DIFFERENT TENURES.

Nature of tenure.	No. of estates or holdings.	No. of villages.	Area in acres.*
1 Bayatwári Khálsa surveyed ...	1,191,729	23,161	28,675,980
(A) Peasant proprietors paying separately.	213,429		4,434,682
(B) Peasant proprietors holding lands at privileged rates.	497	497	1,363,986
2 Tálukdári ...	62	62	120,875
3 Meháái ...	40	40	58,717
4 Udbad Jamábandi ...	3,317	3,317	2,352,107
5 Khoti ...	30	30	36,338
6 Izáfat ...	40	40	62,386
7 On lease ...	2,242	2,242	5,224,601
8 Revenue free, that is Ináms and Jághírs ...			
Total ...	1,411,386	29,389	42,329,172

* In the Bayatwári area the acreage is for occupied land only. The area of other estates is given in the gross and includes unarable and unoccupied land.

TENURES IN THE DECCAN.

28. Previous to the survey settlement all land in the Deccan, not alienated, was held by two classes of occupants. The first was the mirásdár, or tenant with right of occupancy; the second was the upri, or tenant-at-will. The mirásdár was the freeman of the village, his land was heritable and transferable, and he held at a fixed assessment, though under the Marátha Government he was liable to demands on account of extra cess. In former times the name of mirásdár carried some degree of distinction with it, and the position was regarded as an enviable one. It could be acquired by simply consenting to pay the Government demand on the entire area in occupation, whether cultivated or not—an essential condition of the mirás tenure—and by the payment of a fine. The most remarkable incident of the tenure was that it was nominally at any rate not subject to forfeiture for default of revenue payment or even for the abandonment of his village by the mirásdár, unless he was absent for a longer period than thirty years. If in this respect, however, he enjoyed an apparent advantage unknown to the survey tenure, there were counterbalancing circumstances in his position which rendered it greatly inferior to that of the occupant under the survey settlement. For he was not only liable to extra and arbitrary impositions, but was required to make good the claims of the Government on defaulting brother mirásdárs. The assessment also was so high as to leave an unimproved land absolutely no margin of rent to the mirásdár. The privilege of re-entry within a period of 30 years after relinquishment or failure to pay was subject to the obligation of reimbursing all arrears due and expenses incurred during the period of absence. This condition was regarded by Mr. Chaplin as rendering virtually nugatory the privilege in question. According to the same authority a mirásdár could also be compelled at any time to give in a deed of renunciation, if he declined to sow his lands or pay the Government dues. There is no practical distinction between this penalty and forfeiture for contumacy in withholding Government revenue.

29. The "upri" had no status in the village in which, as the name imports, he was regarded as a stranger. He cultivated the common lands of the village or those of absentee mirásdárs, but had no proprietary interest of any kind in either. On the other hand, he could not be called on to pay revenue on any larger area than that actually under crop, nor be held liable for the default of other cultivators. The assessment of his land was also lighter ordinarily than that of the mirásdár. In the case of the "upri", then, fixity of tenures has been substituted for tenancy-at-will, but coupled with the greater responsibility necessarily attaching to a settlement leased in definite areas.

TENURES IN GUJARAT.

30. The Tálukdári tenure is one of the most important in Gujarát. It prevails in the districts of Ahmedabad, Kaira, Broach and Panch Maháls, the greater number of estates held under this tenure being situated in the Western Tálukas of Ahmedabad adjoining Káthiáwár, viz., Dhandhuka, Dholka, Gogha and Virangám.

31. The leading characteristic of Tálukdári tenure is that a Tálukdári estate is held neither in gift from the Crown (*i. e.*, 'alienated') nor in occupancy (*i. e.*, 'unalienated'), but with full proprietary rights antedating the advent of British Rule and including ownership of mines, minerals and trees. Exceptions to this rule are the Naiks of the Dohad Táluka in the Panch Maháls District and the Kasbátis of the Virangám Táluka in Ahmedabad, who though included in the definition of Tálukdár (section 2 of Bombay Act VI of 1888) are considered to hold their estates as permanent lessees under certain conditions.

32. All Tálukdári estates are held subject to the payment of Jamá (land revenue) to Government which may either be *udhad* (fixed in perpetuity) or fluctuating. The estates in Kaira and Broach are mostly held on *udhad* Jamá or quit-rent fixed under the Summary Settlement Act, while those in Ahmedabad pay Jamá which is liable to revision on expiry of a term of settlement not exceeding 30 years. Legally (section 22 of Bombay Act VI of 1888) the fluctuating Jamá may be equal to the full survey assessment of all the lands comprised within the estate, but in practice the Government demand is generally limited to about 60 per cent. of the survey assessment of the cultivated lands. The Tálukdárs are exempted from the payment of Jamá as regards certain classes of land alienated by them before the passing of Bombay Act VI of 1888, and as regards other classes of such lands they are required to pay as Jamá 50 per cent. of the proceeds derived by them therefrom. The Tálukdári estates of Ahmedabad (except those of the Parántij Táluka) have been surveyed twice (in 1864 and 1889) for the purpose of fixing the Government demand; and a detailed survey is now in progress, which has been extended to Broach, Kaira and Panch Maháls estates also.

33. An important operation undertaken in connection with the survey is the preparation under section 5 of Bombay Act VI of 1888, of the Settlement Registers, Record of Rights in Tálukdári estates, which have been exempted from the operation of the Record of Rights Act.

34. All Tálukdári estates (except the villages held on a fixed Jamá by the Thákor Sáheb of Limbdi in the Dhandhuka Táluka) are liable to Local Fund Cess at the usual rate, but during the current settlement the liability has been limited to an increase of 25 per cent. over the amount formerly due.

35. The Tálukdárs of Gujarát are historically identical with the ruling families of Káthiáwár and other Agencies and their loss of political power is generally ascribed to the geographical accident of their estates being situated in the *ras-i* (settled) portion of the Province which was brought under the direct rule of the Paramount Power, while their kinsmen in the *mulkgirt* (unsettled) portion continued to be treated as tributaries. The Tálukdárs comprise men of varying position, ranging from Jurisdictional Chiefs holding Tálukdári villages in British districts and the holders of recognised Chieftainships such as Sanand, Gamph, etc., to the holders of a few acres in a co-parcenary estate, who are fast being converted into yeomen cultivators. With the exception of a few Mahomedans, Káthis and Chárans, they are all of pure or mixed Rájput descent, embracing Vaghelas, Chudasmás, Zalas, Parmars and others. The lower strata include the Koli Thákardas of Viramgám and Parántij. Molesaláms, the descendants of Rájput converts to Islam of the Broach and Kaira Districts and of Ráupur in the Ahmedabad District, retain their status and rights as Tálukdárs.

36. Nearly all the more important estates such as Sanand, Gamph, Gangad, etc., observe the rule of primogeniture, but the bulk of smaller estates are held by co-sharers whose increasing number threaten the estates with rapid disruption. Except where repeated sub-division of shares has forced the Tálukdár to the plough, he lives upon the rent of the land and regards manual labour as degrading. The rents are taken in kind or cash, the levy of the former being generally fixed by *dháro* (custom) of the village which is recorded in every case. The division of landlords and tenants' share is made either by *makkal*, i. e., actual weighing out of the crop in the common grain-yard, or by *dhal*, i. e., appraisalment of the standing crop. The rent levied by the Tálukdárs in kind or cash varies in different estates and even in different villages of the same estate within very wide limits. In some cases it is less even than the Government assessment, and in others it may be as much as two or even three times the assessment. Probably the general average would be from $1\frac{1}{2}$ to $1\frac{3}{4}$ times the assessment.

Rents are levied in cash in all the estates of the Kaira and Broach Districts, but the crop-share system prevails in most of the estates of Ahmedabad. Cash rents based on the survey assessment are being gradually substituted for crop-share in estates brought under Government management.

The tenants are invariably tenants-at-will, but eviction is rare and in many cases the tenants retain the same holding for generations.

37. Tálukdári estates contain large areas of land given to cadets, widows of the family and other relatives for maintenance and to village servants and others either in reward for past services or as remuneration for services still being performed. Service lands falling within the last category are resumable at will, and in other cases the Tálukdár has a right of reversion on the failure of male heirs. These inferior holders generally contribute little to the estate though in some cases a small quit-rent is chargeable.

Some important features of the Tálukdári Tenure and extent of Government interference in the management of Tálukdári villages.

38. Other distinctive features of estates held on the Tálukdári tenure are the following :—

(1) Under section 31 of the Gujarát Tálukdárs Act, Bombay VI of 1888, a Tálukdár cannot encumber his estate beyond his own life-time without the permission of the Tálukdári Settlement Officer, and cannot alienate the same without the sanction of Government.

(2) A Tálukdár is liable for the cost of the village police-force employed in his village.

(3) No Civil Court can entertain a suit for the partition of Tálukdári estates, such applications being tried by the Tálukdári Settlement Officer subject in certain cases to appeal to the District Judge.

(4) Government do not interfere in the internal management of the estates, but the latter may be taken under management under the following conditions :—

(a) For apprehended injury to the well-being of inferior holders or breach of the peace ;

(b) while partition is being effected ;

(c) on the application of the Tálukdárs ;

(d) under the operation of the Land Revenue Code, Court of Wards Act, Civil Procedure Code and other enactments enabling public officers to assume charge of private estates.

In the case of (a) and (c) the managing officer is entitled to call upon all creditors of the Tálukdár to submit their claims with accounts within the period of six months and to negotiate for a settlement.

39. The *vánta* (divided) tenure (in contradistinction to *talpad*, paying full assessment) prevails more or less in certain villages all over Gujarát north of the river Tapti. *Vántas* held by Tálukdárs differ in no way from whole villages owned by that class. The origin of the *vánta* is generally ascribed to the action of the Mahomedan invaders of Gujarát who deprived the original chiefs of all but one-fourth of their possessions which took the name of *vánta* (divided). In some cases the *vántas* were held free, but in the majority of cases a quit-rent was imposed sooner or later by the Paramount Power. No holder of *vánta* land has any documentary evidence to prove his title before the enactment of the Summary Settlement Act (VII of 1863) under which some of the *vánta* holders accepted *sanads* and converted their former lump quit-rent into a *numberwar salámi* under Act VII of 1863. Other *vántas* still continue to pay *udhad jama*. A few villages exist in which the lands are divided into two portions, called respectively *vánta* and *talpad* separated by some fixed boundary, a river, road or stream, the village site itself being also divided. *Vánta* holders are generally but not invariably Tálukdárs.

40. *Senja*—undivided, in contradistinction to *narvádári*, *bhágdári*, and other divided villages—is the ordinary *rayatwári* or Government tenure of the province, the assessment being placed on each revenue survey number, and the settlement made by Government directly with the occupant.

41. The peculiarity of the *narvádári* and *bhágdári* tenures is that they involve joint responsibility for the payment of the Government revenue. *Narvádári* and *Bhágdári* Tenures. The first-named tenure prevails chiefly in the district of Kaira, a few villages being also found in Ahmedabad and Surat, while the latter is confined to the Broach Collectorate. There is one *khálsa* or Government village in the Panch Maháls which is held and has been settled on the *bhágdári* tenure.

42. The lands of *narva* villages consist of certain main divisions (*muksh bhág*), containing sub-shares (*peta-bhág*), which, in their turn, are up to a fixed limit divided into fractional parts. The head of each estate or main division is called a *muksh bhágdár*, and is responsible for the payment to Government of the assessment leviable on the whole share. Similarly the holders of sub-shares of a main division (the *peta bhágdárs*) are collectively responsible for that portion of the assessment which has been allotted to their several sub-shares. All sub-sharers have equal rights, are called *pátidárs*, and are descendants of the old proprietary cultivators. The shares or divisions, great and small, are sometimes of equal and sometimes of unequal amounts, but always in well-known and recognized proportion, so that the assessment due by the whole village is exactly apportioned among them. As the *narvádári* and *bhágdári* tenures had been acknowledged and preserved under Act V. of 1862, special arrangements were required for the settlement of villages in which these tenures existed.

43. The register of existing shares was accepted and the lump sum due from the village [with the exception of the assessment on certain common Settlement of common (Majmun) land. (*majmun*) land which was excluded from the *narva*] was apportioned among the different shareholders according to the rules entered in the register of *phálavni* or rate of apportionment. It is seldom that the whole of the land of a *narva* village is included in the *narva*. There is almost always a portion of *vighotia* lands, *i.e.*, survey numbers on which the assessment is levied individually and not in the lump as in the case of *narva* lands.

Land common to the whole *narva* is known as *gao majmun* and land common to one or more *bhāgs* is known as *bhāg majmun*. The assessment on *majmun* lands is distributed among the various sharers in proportion to the amount of assessment for which they are liable on account of the numbers included in their respective shares.

Varieties of Narva Tenure. 44. The *narva* villages are not all constituted precisely alike; there is, for example—

(1) The perfect *pátidári*, in which all the lands are held in severalty by different proprietors, each person managing his own land and paying his fixed share of the assessment, the whole being jointly responsible if one sharer cannot fulfil his engagements. This is the ordinary *narvádári* and *bhāgdári* tenure which exists in a large majority of the villages.

(2) The imperfect *pátidári*, in which part of the land is held in common and part in severalty, the profits from the common land being first appropriated to payment of the Government revenue made up according to rate on the several holdings. The peculiarities of each have been upheld by the new settlement.

Under the survey system many *narva* village communities have been allowed, at their own wish, to divide their respective responsibilities for the revenue, according to the assessment of their respective shares, instead of according to the old symbolical division (*phálavni*) of the lump assessment responsibility originally entered in the register of the *narva*.

45. In *narvádári* and *bhāgdári* villages all persons cultivating *narva* or *bhāgdári* lands, whatever rights they may have, are tenants, not of Government, but of the *bhāgdárs*, who are alone responsible for the revenue. They are—

(1) Tenants-at-will, holding at the pleasure of the *narvádárs*, who can eject them, or increase their rents at discretion.

(2) Customary tenants, who cannot be ejected so long as they pay the customary rental, which is either a fixed share of the produce or more commonly the customary *bighotí* rates, which are generally recorded in the village books.

Soon after the introduction of the survey settlement a "record" is prepared, setting forth the respective rights of the superior and inferior holders. These records have not, however, the force of judicial decisions.

46. The *bhāgdári* tenure differs from the *narvádári* in one important particular only, *viz.*, that in the former there was always a fixed *bighotí* assessment on each field; and although the assessment of each share (*bhāg*) was not the aggregate of the assessments of the several fields which the share comprised, it was the amount of the total field assessment of all *bhāgdári* lands, divided according to the register (*phálavni*). In the *narvádári* tenure, on the other hand, there was never a separate field assessment, the revenue being fixed in the lump. It will be seen that, although the *narva* and *bhāgdári* tenures have been preserved in their integrity by the survey, yet the amount of revenue to be paid in the lump has been ascertained by a field assessment; so in the event of a contingency arising, such as is contemplated by clause 2 of section 8 of Regulation XVII of 1827 (reversion to Government on account of non-payment of revenue), the survey rates could at once be introduced in exactly the same way as in ordinary Government (*senja*) villages.

47. In some parts of Gujarát *viz.*, on the banks of the river Mahi in the Kaira District and the Parántij Táluka and Modása Mahál in the Ahmedábád District, certain villages known as Mehwasí villages are held by the descendants of Mehwasí Koli or Rajput Chiefs, once great freebooters and the terror of the country. In Parántij and Modása their tenure is exactly similar to the tenure of the Tálukdári villages of the Ahmedábád District: that is to say, the Jamá is subject to revision, and the holders are considered proprietors. The villages on the Mahi in the Kaira District are held on the Udhad Jamá tenure, that is to say, the Jamá is fixed and is not liable to revision. The principal shareholders are generally *Thákors*, and are called *muksh bhāgdárs*,* the sub-sharers being known as *petá bhāgdárs*, as in villages held on the *narva* tenure. Most of these villages were originally held rent-free, or subject to a small tribute. Condi-

* *Muksh* and *Peta* bhāgdárs are perfectly general terms. In Mehwasí villages the sub-sharers are known as "bhayats."

tions were generally attached to the tenure, such as the police management of a small portion of the country, the keeping open of certain roads infested by robbers, or forbearance from plundering on the part of the holders and their fraternity. Under British rule and a better system of police these conditions are, of course, unnecessary, and the villages are held subject to the payment of the *jamá* only. Of late years, *talátis* (village accountants) have been introduced into some attached mehwási villages, and the *jamá* collected from the shareholders, who sublet their lands either on cash or grain rents. The steps which were taken in 1877 to introduce the revenue survey into these villages were rendered futile by the destruction by fire of the survey records at Surat in 1887, but some of the villages have recently been resurveyed and they are to be treated in the same way as Tálukdári villages as regards the imposition and levy of a *jama*, which will be proportioned to their survey assessment and will be liable to revision at the end of a term of years.

In the Kálol Táluka the headmen of 23 villages with their sharers under the name of Mehwási *patels* claim certain privileges amounting to a distinct tenure. It was decided (1887) that this tenure did not correspond exactly with the *narvadári* or *bhúgdári*, but more nearly approached that of the Tálukdári villages in the Ahmedábád Collectorate, and that the villages undoubtedly fell within the category of those described in section 8 of Regulation XVII of 1827 as held by shareholders settling hereditarily, and under certain terms, were at the same time offered to the *patels*, but it was not until 1887 that a settlement was arrived at. The tenure has now been recognized in 21 villages, and its more important conditions are that the *patels* have a lien on their waste lands on condition that they limit their demands on their tenants to the survey assessments and pay as *jamá* certain proportions of the assessments of the cultivated lands held by themselves and their tenants. The proportion varies according to the area of forests reserved in the villages, and the forest rights of Government in the waste lands have been maintained, though liberal privileges have been conceded. The *patels* (headmen) employ their own *talátis* (accountants), but are under obligation to keep accounts and furnish statistics.

48. In the Thásra Táluka of the Kaira Collectorate is a clan of Mahomedá yeomen known as the "Máleks," who hold their villages on a special tenure, the origin of which is as follows:—

Máleki Tenure.

Nearly four centuries ago Mahomed Begada, Sultán of 'Ahmedábád, granted as a reward for military services, at the taking of Pávágad (a celebrated hill-fort near Chámpáner), 12 villages to certain Musalmán families, known as Málekjádás. On the introduction of British rule these 12 villages had, by the founding of new hamlets, increased to 17. They are now 27 in number, into all of which the new settlement has been introduced. These villages seem to have been originally rent-free, and so continued for 2½ centuries. About 150 years ago the Máleks were compelled by the Maráthás to pay a fixed tribute (*udhad jamábandi*) on their villages. Soon after (about 1769) the *Mulkgiri* army of the Gáikwár levied an additional tribute, called *ghásdana*,* which was continued till the introduction of British rule, when this exaction was commuted and paid by the British Government to that of the Gáikwár. Besides this, several Máleki villages were subjected to a tribute payable to the Bábi of Bálásinor, which was also commuted and paid by the British Government to the Bábi. To meet the Maráthá tribute (*udhad jamábandi*) demand the Máleks levied from their cultivators a poll-tax (*karám vero*) and a tax in kind (*waje*), amounting to one-third of the produce of the land.

49. In 1865 the Máleki villages were measured and valued by the revenue survey, and a settlement introduced, which has since been confirmed by the grant of sanads to the different Máleks. Under the Settlement the management of the villages is in the hands of Government. The Máleks nominate the *talátis* who are appointed by Government. The revenue of the villages is shared between the Government and the Máleks whose shares vary from 7 to 9 annas. Besides the Máleks hold rent-free "Gharkhed" lands.

Present Settlement.

50. In some whole villages, or parts of villages, *vánta* lands entered as *sarkári* or Government are held on *udhad jamábandi* tenure, which means that they are liable to a fixed cess (*jamá*) only, such *jamá* remaining intact even at a general revision of assessment, there being a "right on the part of the occupants in limitation of the right of Government in consequence of a specific limit to the assessment having been established and preserved." Other villages, not *vánta*, are also held on this tenure. These villages have been surveyed in the lump only, and the fixed assessment has remained intact. A few, however, in the Kaira Collectorate, which have been under the management of the Collector and of the Tálukdári Settlement Officer as embarrassed estates, have had and are now having their lands surveyed and classed in detail, with a view to the survey settlement being introduced.

Udhad Jamábandi Tenure.

51. A few villages in different parts of the province are held on what is called *sarákati* tenure. The term *sarákati* is derived from the Arabic, meaning a partner. In these villages Government is entitled

Sarákati Tenure.

* "Ghásdana" is a combined word meaning "ghás" (grass) and "dána" (corn). This was not regularly collected, but the Gáikwár's cavalry sallied out in one direction one year and in another direction next year. Ghásdána was always exacted by force (vide Book III, Chapter III, Rás Mála).

to a certain proportion of revenue, and the holders to the balance; the proportion of the respective shares varies from 10 to 6 annas. It is not unlike what the Máleki tenure has now merged into, the holders having in both cases the right of occupying and subletting all their lands subject to the payment of the fixed proportion of revenue due to Government.

52. The wholly or partially alienated lands in Gujarát are extensive, and of various denominations, the principal being—
- Alienated Lands. denominations, the principal being—
 - Chákariat* of all denominations (lands held for service);
 - Pasaita* (land given in charity or to artificers, Bháts, Chárans, or others);
 - Hária* (the price of blood or reward for defence);
 - Wazifa* (an alienation to religious persons of the faith of Islám).

These may be *nakra* (rent-free) or *salámia* (liable to quite-rent). These again may be *vechánia* (sold) or *garánia* (mortgaged), and are then described and known as *pasaita-salámia*, *pasaita-vechánia-salámia*, *pasaita-vechánia-nakra*, *hária-garánia-salámia* and so on.

All the lands, with the exception of *chákariat*, are now *sanadia* or held by sanads under the Summary Settlement Act, and are entered in the accounts under the one distinctive title of *ját inám sanadia*, the old denominations of *pasaita vechánia*, *garánia nakra* and so on, not being retained. Lands granted to temples and religious corporations as distinct from individuals (called *devasthán* or *dharmaálaya*) are also excluded from those under the title of *ját inám sanadia*. Sanads have not been issued for *chákariat* lands, including those held by district officers who have elected to do service for them.

TENURES IN THE KONKAN.

I.—NORTHERN KONKAN.

53. Land in the Thána Collectorate is held almost wholly on the survey tenure, the occupier having in general had no right so good as that conferred by the survey. There is no *mirás* properly so called, but a considerable quantity of land was previously called *suti* and held on a tenure analogous to that of *mirás*, but not so advantageous. This tenure has, however, been merged in the survey tenure, which is in fact scarcely, if at all, less valuable than the old *mirás*.

Other Tenures. 54. The exceptions to the survey tenure in the Northern Konkan are as follows:—

- 1st.—A considerable number of *khoti* villages, chiefly in the Sálsette Táluká.
- 2nd.—A number of *izáfat* villages scattered over the different tálukás.
- 3rd.—Lands known as *shilotri* lying either along the coast or along the larger creeks.

There are, of course, a number of villages held in ordinary *inám*, and also the usual service *vatans*, but these differ in no way from the same tenures in the rest of the Presidency.

55. It is necessary to distinguish clearly between the *khots* of the Northern and those of the Southern Konkan. Those of the Northern Konkan are, in fact, leaseholders (though more commonly called farmers) of a certain number of villages, several being generally held in one family, and they obtained their land in all cases from the British Government, though at an early period. They have never claimed to be the proprietors of the soil, and the title and rights of those who hold land under them are in no way affected by the fact of these *khots* having their villages in lease. Most of the *khoti* villages have been measured, and the survey settlement introduced, and, therefore, in all such villages the survey tenure is in force. The former rights of the tenants, which are distinguished as *suti* (described above) and *chikli* or *gatkuli* are only in force now in the few villages not yet surveyed.

56. The *izáfat* tenure is a variety of service tenure, of hereditary district officers chiefly Deshmukhs and Deshpándes. At the introduction of British rule there were 124 villages under this tenure. They were resumed and managed by Government as the duties of the hereditary district officers had become useless during the continuance of the Marátha farming system. When it was decided to restore the villages to their former holders, most declined to resume charge, and the number remaining on *izáfat* tenure fell to 16. When the *izáfat* villages of the Karjat Táluká were surveyed, it was decided that the holders were liable to pay the full survey assessment, but as no assessment was placed on any but rice land, the holder enjoyed under the thirty years' lease the profits of *warkas* (dry crop) cultivation. In the villages of other tálukás the survey tenure was introduced, but the *Izáfatdár* was allowed 10 per cent. of the revenue as remuneration for the collection of the assessment. The lease of the Karjat *Izáfat* villages having expired, a similar remuneration has been allowed to the holders, the full assessment on *warkas* as well as rice being levied. They were further allowed the privilege of occupying land belonging to persons dying or disappearing without known heirs according to previous practice. *Izáfat* villages are in fact now held on the survey tenure, the *Izáfatdárs* holding a position analogous to that of superior holders.

57. *Shilotri* lands are lands that have been embanked and reclaimed from the sea, and the permanence of which is dependent on the embankments being kept up. These reclamations are commonly known as *khárs*. The tenure is of three varieties—first, *shilotri* proper under which the *khár* belongs to the person by whom it was reclaimed or his representatives. The *shilots* are considered to have a proprietary right, they let out these lands at will, and according to old custom levy a maund of rice per *bigha*, in addition to the assessment, for the repair of the outer embankments. These lands were surveyed and re-assessed at the survey in the same way as Government lands. The second class of *shilotri* lands is that in which either Government reclaimed the *khárs*, or became possessed of them by lapse. The cultivators of these *khárs* hold their land just as other survey tenants do; but an extra assessment, which is supposed to represent the *shilotri maund* mentioned above, is appropriated to the repairs of the embankments. The third class of *shilotri* lands is that in which reclamations were made by associations of rayats on special terms made with Government. This variety of tenure is distinguished from the *shilotri* tenure proper by the term *kularg*. In *kularg khárs* the tenants carry out repairs of embankments jointly, each having a share of the land and assessment recorded against his name.

II.—SOUTHERN KONKAN.

58. In the Kolába (excluding the talukás of Panvel and Karjat which were transferred from Thána to Kolába in 1883 and 1891 respectively and which nonetheless still belong to what is called the Northern Konkan) and Ratnágiri Collectorates the survey tenure is quite the exception. It prevails generally in the two northern talukás of Kolába, but in the remainder of that district and in the whole of Ratnágiri it is found only in those villages which happen to be Government property (*khálsa*) and in surveyed *khoti* villages where there are *dhára* lands and *kouli* lands held on new leases. In the northern part of Kolába there are a few villages held on the *izáfat* tenure already described. Otherwise the *khoti* tenure is the prevailing one, though there are a number of proprietary rights in all these villages independent of, and in some cases older than, those of the *khots*.

59. With regard to the *khoti* tenure, its principal features are undisputed, or nearly so. Though most people believe the *khots* to have been at first, and not more than about 350 years ago, simply farmers holding on leases for the improvement of the country, yet it is now generally conceded that they must be considered as limited proprietors. Theoretically their position is very much that of Bengal zamindárs without the permanent settlement, for it has never been doubted that they are liable to increase of assessment. But owing to the smallness of their estates and in many cases to the high assessment they have to pay, and to the fact that their villages having descended in most cases by the Hindu law of inheritance are held by a large number of co-sharers, it is much safer to ignore the superficial resemblance which exists between them and the zamindárs. The chief undisputed points of this tenure are as follows:—

1st.—The right to hold their villages on payment, in instalments, of the lump assessment fixed on all the village lands by the Settlement Department, provided that, subject to certain rules under the Khoti Settlement Act I of 1880, the members of the *khoti vatan*, authorized so to do, agree on the nomination of a managing *khot* for the year. On failure of payment, or in the event of the members of the *vatan* being unable to agree on a nominee, the village is liable to attachment, but is restored on payment of any loss that may have been caused to Government by the default of the *khots* in addition to the fixed assessment. If such payment be not made within 12 years from the date of attachment the village is ordinarily held to have lapsed to Government.

2nd.—The right to lease land in which there are no rights of permanent occupancy at whatever rents they may arrange with their tenants.

3rd.—The right to collect customary rents from permanent occupants other than *dhárekaris*. Under the Khoti Settlement Act I of 1880 rents in kind from such tenants can in certain circumstances be commuted into cash payments of definite multiples of the assessment.

4th.—The right to all lands which may lapse owing to the absence or failure (either temporary or permanent) of permanent occupants.

5th.—It is the duty of the *khots* to collect the assessment from all permanent occupants who are *dhárekaris* (and therefore pay only survey assessment) without remuneration, but they receive assistance from Government as superior holders.

60. The *khoti* tenure is said to have originated in the Subhedári of Dábhól, which extended from the Váshishti to the Devgad River, and which is nearly coterminous with the district occupied by the Chit-pávau Bráhmans. Certainly south of the Devgad River, though *khots* are still found, their powers are allowed to be much less than those of the *khots* farther north.

61. The other tenures in the Southern Konkan are, first, the *dhárekari*, which differs but little from the *mirás* tenure of the Deccan. The *dhárekari* pay only the survey assessment, which is liable to increase only at periodical revisions of rates ordered by Government, and are now in no respect dependent on the *khots*, though formerly no doubt they paid various cesses to them. They have the same rights of alienation as *mirásdárs*, and, wherever the survey settlement has taken place, the *dhára* tenure has been merged into the survey tenure.

The *Dhárekari* Tenure. In the Khed and Dápoli Tálukás of the Ratnágiri Collectorate there are a number of proprietors under the names of *dupatkari*, *pavini dupatkari*, and *daspatkari*, which are known under the Khoti Act as *quasi-dhárekaris*. These, however, differ only from the *dhárekaris* in that their payments to the *khot*, though fixed, are somewhat higher than the survey assessment, their rights in their land being in all respects similar to those of the *dhárekaris*.

62. There are also a certain number of occupants generally known as *vatanlár kuls*, or under the Khoti Act as occupancy tenants, who, it is acknowledged, cannot be dispossessed by the *khots*, and whose rights are heritable, but not transferable, unless they can prove that such right of transfer has been exercised independently of the consent of the *khot* within the thirty years ending with the revenue year 1861-65. They continue to hold their lands conditionally on the payment of the rent from time to time lawfully due by them to the *khot*. These are supposed to be the descendants of those cultivators who held land in the villages before the *khots* obtained their grants. The remainder of the cultivators where the survey has not been introduced held their lands on payment of a proportion of the crop, the proportion being $\frac{1}{2}$, $\frac{1}{3}$ or $\frac{1}{4}$, according to the custom of the village and the nature of the crop. Under the Khoti Act all these tenants other than occupancy tenants continue to hold their lands subject to such terms and conditions as are agreed upon between the *khot* and themselves, and in the absence of specific agreement they pay rent to the *khot* at the same rates as are paid by occupancy tenants in that village.

63. The survey settlement has substituted for this proportionate payment in kind a fixed cash assessment as the Government share, and under the Khoti Act the rent payable to the *khot* by privileged occupants is as follows:—

Arrangements under Survey Settlement.

1. By a *dhárekari* the survey assessment of his land.
2. By a *quasi-dhárekari* the survey assessment of his land, and, in addition thereto, amounts of grain or money respectively set forth in the schedule annexed to the Khoti Act.
3. By an occupancy tenant such fixed amount, whether in money or in kind, as may have been agreed upon between the *Khot* and the said tenant, or on the expiry of the term for which such agreement shall have been made, or, if no such agreement have been made, such fixed share of the gross annual produce, not exceeding one-half in the case of rice land, nor one-third in the case of varkas land, and such share, if any, of the produce of the fruit trees on the said tenants' lands as shall be determined to be the customary amount hitherto paid by the occupancy tenants in that village.

64. Considerable tracts of land on the coast or along the sides of the larger creeks have been granted on reclamation leases. These lands were formerly either salt marsh lands or sandy shore above high-water mark, the former being made into rice fields and the latter into coconut gardens. The leases in most cases specify that the land is held on special rates only until the survey shall be introduced. After the introduction of the survey such lands are, therefore, generally held on the ordinary survey tenure.

INA'M TENURES.

65. An enquiry into the validity of titles to alienated holdings was tentatively commenced in 1843 in one or two Collectorates of the Southern Marátha Country and, in consequence of the discovery of unauthorized and fraudulent alienations, was in 1851 developed into an organized investigation, which under the title of the Inám Commission or Alienation Department extended to the whole of the Presidency. The Commission at first instituted detailed enquiries into the different titles submitted to it, but after a time this procedure was found inconveniently slow and two Acts were passed (Act II of 1863 for the Deccan, Khándesh and Southern Marátha Country, Act VII of 1863 for Gujarát and the Konkan) giving persons who claimed exemption from the payment of full Government revenue the option of avoiding a scrutiny of their title by the payment of quit-rent. This quickened operations and by 1873 the bulk of the work was finished. (For a fuller account of the proceedings of the Inám Commission see the Narrative of the Bombay Inám Commission, Bombay Government Selection No. CXXXI.)

66. For all practical purposes the tenures on which alienated holdings are now continued may be reduced to the following four principal classes:—

- (1) Political. (2) Service. (3) Religious. (4) Personal.

67. Under the head of "political tenure" are included political pensions and what are known as *jághirs* and *saranjáms*. Grants of this description are to be found almost exclusively in the Collectorates of the Southern Division and in the Násik and Khándesh Districts of the Central Division. *Jághir* and *saranjám*, though the former is a term of Mahomedan and the latter of Marátha origin, are understood to have similar characteristics, having been originally grants by the State for the performance of civil or military duties, or for the maintenance of the personal dignity of nobles and high officials. Under the British Government, however, no such distinctions are preserved; and the *jághirs* and *saranjáms* now in existence have with some exceptions, where service is commuted into money payments, no condition of service attached to them, but are continued hereditarily or for one or more generations on political considerations alone.

68. The assignments of land or of money, held on what is known as "service tenure" are grants which impose duties on the holders. Such grants were originally made with a view to ensure the performance of certain services in each district and for each village. As no change has been introduced in the constitution of village communities, village service is still rendered in return for the grant of land or of money. But by the introduction of the revenue survey and the organization of a stipendiary police, the former system of district service became obsolete, and the duties of the holders of district service assignments ceased. An arrangement has accordingly been introduced under which the holders of such assignments become, on repaying a portion of their emoluments, free from all liability to serve.

69. Holdings granted by the former native governments for the support of Hindu and Mahomedan religious or charitable institutions, such as temples, mosques, etc., and continued under the British Government, come under the head "religious tenure". Such holdings are tenable in perpetuity, or so long as the institution for the maintenance of which they were originally granted or are now held may be in existence. They are entered in the public accounts under the head of *devasthán*.

70. The head of personal tenure comprises that vast body of holdings which, though alienated by the former governments under various denominations, have been continued without any distinguishing peculiarity simply as personal *ináms* or unconditional grants enjoyed by individuals. Under the operation of the Summary Settlement Acts (Bombay II and VII of 1863) and other subsidiary settlements, personal *ináms* are for the most part continuable in perpetuity, and are transferable without any restriction whatsoever. Those, however, which do not come under the summary settlement mentioned above, do not carry with them the right of adoption.

LAND TENURES AND LAND REVENUE ADMINISTRATION IN THE TOWN AND ISLAND OF BOMBAY.

71. The Island of Bombay was ceded to the Crown of England by the Crown of Portugal by virtue of the 11th Article of the Treaty of Marriage between King Charles II of England and the Infanta Catherine of Portugal, dated 25th June 1661. The actual cession, however, did not take place till November 1664, when Humphrey Cooke was practically forced to accede to a treaty with the Portuguese on such terms as they would grant. By this convention Cooke renounced on the part of England all pretensions to the dependencies of Bombay and accepted the cession of Bombay itself under certain conditions. Cooke's convention was, however, subsequently disavowed by the Crown as being contrary to the terms of the treaty and for a time the collection of all Land Revenue on behalf of the Crown appears to have been held in abeyance.

72. In 1668, the Crown of England considering Bombay to be an unprofitable possession transferred it to the East India Company by Letters Patent, dated 27th March 1668. By this Charter the King granted the Port and Island of Bombay to the East India Company in perpetuity, with all the rights, profits and territories thereof, to be held "in free and common socage as of the manor of East Greenwich, on payment of the annual rent of £ 10." The Company were neither to sell nor to part with the Island.

73. In the next year it was proclaimed that all acquisition of land by individuals prior to 1661 proceeded from imperfect right, but this proclamation appears to have caused so much discontent among the landholders that the Company instructed their President, Mr. Aungier, to forego inquiry into title and in consultation with the landholders to fix a lump sum as their rent payment. In accordance with these instructions Mr. Aungier drew up an agreement with the representative landholders on the 12th of November 1672. This was confirmed by all parties concerned at a convocation held in 1674.

74. This convention though not signed and ratified by the East India Company has been regarded as valid and acted upon. It gave the inhabitants security in their possessions, Government reserving the right to take them for building "cities, towns or fortifications"

on reasonable satisfaction to the proprietors. It recognized all land when in occupation as private property subject to Military Service. All uncultivated and waste land, excepting such as by the constitution of the Island was as appendage of the cultivated portion as pasturage ground remained the property of the Company.

75. From 1674 onwards, as the population increased, the Company's lands were proportionately assigned for their accommodation. The Crown Lands were let out for cultivation to the *Kunbis*, the produce being equally divided between the Company and the tenants.

76. People were encouraged to stop breaches by the grant of leases of unreclaimed ground for a number of years at a small quit-rent with the stipulation that they should reclaim the lands within seven years. Marshy lands were similarly drained and rendered fit for cultivation.

77. In 1718, a quit-rent was imposed to reimburse the Company for the charges incurred in building fortifications. This tax may be said to have substituted a money charge for the liability to Military Service reserved under Aungier's convention of 1674. In 1731 this quit-rent was modified. By a resolution of Council, dated 3rd December 1731, the English inhabitants were directed "to pay the same quit-rent for their houses that they had hitherto been assessed in, but for such ground as they might have taken in since the building of their houses or may hereafter take in they shall pay an additional quit-rent of 6 reas* for each square yard but be free of ground rent and all natives or black inhabitants to pay for the ground they occupy or should hereafter occupy a quit-rent of 6 reas and a ground rent of 5 reas for each square yard."

78. Since the conclusion of Aungier's convention the lands do not appear to have been allotted on any established system. In 1733 attempts were made to introduce leases for definite terms on the ground that "little regard has been paid by the inhabitants within and without the walls to an order of the 3rd of December 1731", but these attempts proved to be fruitless.

79. Meanwhile efforts were being made to reclaim land from the sea and lands so recovered were assigned to individuals at a nominal rental on condition of their improving them. These lands were known as Salt Batty Grounds. In 1740 a publication was issued giving notice that Government was willing to receive proposals for farming lands in parcels or as a whole. The lands were let at 4 reas a burga, and parcels were allotted to different *Kunbis*. This rent was raised to 6 reas a burga in 1744 and further to 9 reas a burga in 1748.

80. On the 3rd of January 1758, with a view to reimburse the "prodigious expenses which the Company had incurred in increasing the fortifications and the works on the Island for the security of the inhabitants in general", a tax of 10 per cent. was ordered to be levied on the produce of all the landed estates or garden lands belonging to the inhabitants of the Island.

81. The chief events in the land administration in Bombay between 1760 and 1800 were the survey proposals made in the year 1772, the vesting of the Mazagaon estate in the Company by virtue of a decree from the Mayor's Court, dated 10th February 1758, and the subsequent leasing out of the estate in small parcels and the Inám grant of lands in Parel to the Wadia family in 1783 on the recommendation of Sir Edward Hughes, K. B., Commander-in-Chief of His Majesty's Ships in India, for the very important services rendered by the Parsi Master-builders Manekji Lowji Wadia and Bomanji Lowji Wadia.

82. In 1803 Government directed that the "Engineer's limit" should be declared to the extent of 800 yards from the Fort and issued an order to that effect to the Commanding Officer of the Forces. A general proclamation was also issued on the 13th January 1804 ordering the clearance. The inhabitants displaced from within this 800 yards limit were accommodated in the area subsequently known as New Town or Kamatipura. The allotments of lands made in this New Town appear to have been on the same terms as in the Old Town, *viz.*, on the payment of rent at the rate of 11 reas per square yard without any leases for any definite period of time.

83. In the year 1821 another Inám grant was made to Nowroji Jamshedji Wadia of lands situated in Parel, Naigam and Sion. The Sion lands were, however, exchanged by Mr. Wadia for certain lands in the Island of Salsette in 1854.

84. From 1841 for nearly a decade a great contest was maintained between the Honourable Company and owners of the Salt Batty lands in consequence of Government having resumed certain plots of ground near the Race Course for the purpose of stacking hay, without paying any compensation to the occupants thereof, Government conceiving the ground to be the property of the Company and the occupants to have been merely the tenants-at-will, the occupants themselves setting up a claim of adverse possession against the Company. As a result of this contest the rights of the Company over all the Salt Batty

lands excepting some reserved for public roads and tanks were extinguished in favour of the individuals who held the same respectively as the immediate rent-payers to the Company subject to the rents then severally payable in respect of them and the Foras Act, No. VI of 1861, was passed embodying the above conditions.

85. In 1861 Government appointed a Committee to consider the subject of the land fortifications in the Island of Bombay. This Committee recommended the demolition of the existing ramparts and the distribution of the ground so set free in building allotments. The suggestion was accepted by the Secretary of State in June 1862. After reserving a number of sites required for public buildings most of the rest were sold by public auction on leases for 999 years.

86. In 1885 the third Inám grant was made to Khán Bahádur Jamshedji Dhunjibhai Wadia for his valuable services in His Majesty's Dockyard, about 300 acres of land situated at Dhárávi and Siön being given rent free in perpetuity.

87. In 1891 Government considering the general inadequacy of the ground rent levied on Government lands in Bombay, appointed a Committee to consider how the assessments could be raised so as to bear a fair proportion to the increased value of land obtaining. On the recommendations of this Committee Government adopted the policy of granting leases for 99 years in the case of lands where for general considerations architectural conditions were considered necessary and for 50 years renewable for a further term of 50 years in the more outlying parts where no conditions in excess of the Municipal Building Rules might be necessary. The basis on which the rent is calculated is a four per cent. return on the market value of the land. This policy is the present Land Revenue policy of Government.

88. The Land Revenue Administration in the City of Bombay is administered under Act II of 1876 as amended by Act III of 1900.

89. No records of any authentic survey are available before 1811 although the first mention of survey was made so long ago as 1670-71 and many proposals to this effect were made from time to time since the cession of the Island. The survey which commenced in 1811 and concluded in 1827 was superintended in turn by Lieutenant Hawkins, Captain Dickinson and Lieutenant Tate. The primary object of this survey was for the purpose of ascertaining the number of cocoanut, brab and other trees in each part and the names of the proprietors, but very soon after the commencement the survey operations were extended so as to define not only the boundaries and extent of the Company's property but of that of the inhabitants in general and to specify the nature of the tenures under which all lands in the Island were held. During this survey the southern half of the Island was minutely surveyed and registers showing various details were compiled. The northern half was only topographically surveyed and only the total areas held under the different tenures were denoted in the map. The cost of this survey was Rs. 1,63,000.

90. Between 1844 and 1859 various parts of the Island were surveyed departmentally. These surveys though of considerable use could not be incorporated in the Revenue Survey, as the Traverse points had never been accurately laid down in connection with the trigonometrical stations of the Great Trigonometrical Survey.

91. The next revenue survey of the Island, the record of which for the purpose of the City of Bombay Land Revenue Act is taken to be *prima facie* evidence, was made during the years 1865 to 1872 under the superintendence of Colonel Laughton. Plans principally on a scale of 40 feet to an inch for the southern half and 100 feet to an inch for the northern half of the Island were prepared together with the registers showing the area, the name of the occupant and the tenure of every holding. Boundary marks were fixed to demarcate the outlines of the properties and levels at every 300 feet along the principal roads have been recorded. The area of the Island as determined by this survey was 22 square miles, 105 acres and 4,149 square yards. The cost of this survey was Rs. 3,13,062.

Existing Tenures.

92. The following are the tenures existing in Bombay :—

1. Pension and Tax.
2. Quit and Ground Rent.
3. Toka.
4. Foras.
5. Inám.
6. Lease-hold.
7. Sanadi.
8. Newly Assessed, and
9. Tenancy-at-will.

(a) *Pension and Tax.*—The term 'pension' takes its origin from the Portuguese word 'Pencao,' which means a bonus or premium paid for the fee simple on the compromise of a doubtful tenure. The payment of "Pension" dates from Aungier's agreement of 1672 which commuted, in consideration of the payment every year of 20,000 xeraphins

(Rs. 13,850), whatever rights the Company possessed over the estates which were in a state of cultivation and which were in consequence acknowledged by that instrument to be free-hold property. The "Tax", of 10 per cent. on the produce of all landed estates, was introduced from the year 1758 to meet "the prodigious expenses" of fortifications and works for the security of the inhabitants, but it did not alter the original character. There is no fixed rate per square yard on these lands; the rents are "lump sums" bearing no uniform proportion to the quantity or value of the land and in many cases give rates as low as a fraction of a pie per square yard. An explanation of the very low rates and the irregularity in the scale is to be found in the fact that the 'pension' was originally levied on garden or rice land and the "tax" was levied on the produce calculated at so much per wheel used for irrigation.

The cess on these lands is not subject to revision and is redeemable on payment of the amount of 30 years' rent. Up to 1st April 1912, not less than 2,558 holdings had been redeemed by their proprietors.

Pension and Tax lands are found in the Fort, Girgaum, Malabár Hill, Cumballa Hill and the Máhim Woods. Their area as recorded in Colonel Laughton's survey is 2,551 acres.

(b) *Quit and Ground rent.*—'Quit rent', as its name implies, meant freedom from liability to military service. It was established in 1718 and was a money substitute in lieu of the military service reserved by Aungier's convention. The original quit rent does not appear to have been fixed on any uniform system. It was at first imposed on every description of property within the Town Wall but was afterwards extended to properties beyond the walls. By an order of 1731 the quit rent was equalized and fixed at 6 reas per square yard for the English inhabitants, while the Native inhabitants had to pay a "ground" rent of 5 reas per square yard in addition to the "quit rent" of 6 reas per square yard. This distinction accounts for the fact that some properties in the Fort pay quit rent only and others quit and ground rent. The properties in the Town pay quit and ground rent.

Like Pension and Tax lands, the cess on these lands, if less than Rs. 10 per annum, can be redeemed on payment of 30 years' rent. The number of holdings so redeemed by 1st April 1912 was 402.

These lands are situated in Fort, Old and New Towns and in parts of Colaba and Mazagaon. Their area as shown in Laughton's Survey is 973 acres.

(c) *Toka.*—These lands derive their name from the word toka, which means a share of the produce. The toka lands comprise the greater part of the Company's villages of Parel, Bomnolly, Naigam, Wadalla, Matoonga, Sion and Dháravi. The right of the proprietorship of Government of these lands is founded on the fact that all uncultivated and waste land excepting such as by the constitution of the Island was an appendage of the cultivated portion as pasturage ground was at the date of Aungier's convention Crown land and was as time went on let out for cultivation. A considerable area under cultivation situated at Sion, Wadalla and Parel, belonging to the Society of Jesuits, was seized and confiscated in 1692 and was similarly let out. The Kunbis who cultivated the lands paid half the produce to Government *in kind*.

Between 1751 and 1800 the villages were farmed by public auction, one of the conditions being that the farmer should not collect from the Kuntis more than the usual toka. The farming system was however abolished in consequence of the constant disputes between the farmers and the Kunbis as well as on account of the alienations made by the latter from time to time. After its abolition the Kunbis paid their toka directly into the Collector's office, but commuted into money payment the rate of commutation being fixed every year according to the market. Since 1837, however, the rate remained fixed at Rs. 20 per moora* of rice. In 1879 the rents on these lands were revised and fixed at rates varying from 1/3 pie to 1 pie per square yard per annum. These rates have been guaranteed for 50 years. The next revision will take place in 1929.

The early history of this tenure shows that the lands could be resumed by Government, the Kunbis or tenants who cultivated the lands being removable at pleasure. But the aspect was changed by the introduction of the revised assessment of 1879.

The total area of toka lands ascertained by Laughton's Survey was 1,489 acres.

(d) *Foras* or Salt Batty lands are lands reclaimed from the sea. They derive their name from the Portuguese word "Foro", the meaning of which is rent. The 'old' salt batty lands were recovered from the sea by means of the vellard between Sion and Máhim: the 'new' salt batty grounds by means of the Hornby Vellard. These lands were originally let free of rent in 1703 for 35 years. In 1738 they were again relet free of rent. In 1740 a low rent of 4 reas a burga was levied. In 1744 it was increased to 6 and in 1748 to 9 reas a burga. The right to alter the rent was challenged by the holders. In 1805 the question of the respective rights of the Company and the holders was put to a legal test before the Recorder, Sir James Mackintosh. Though the verdict was in favour of the Company, the rights of the Company still remained an open question and a long series of disputes led to the passing of the Foras Act No. VI of 1851 under which these lands were enfranchised as freehold lands.

* One moora is equivalent to 25 maunds.

Foras lands are situated at Byculla, Parel, Worli, Máhim, Matoonga and Dhárávi. Their area as given in Laughton's Survey was 3,408 acres.

Like quit and ground rent lands the cess on these lands, if less than 10 Rs. a year, is redeemable on payment of 30 years' rent. Upto 1st April 1912, 978 holdings have been so redeemed.

(e) *Inám*.—Inám lands are situated at Naigam, Parel, and to the north-west of Sion Fort. Small portions lie near Dádar and Dhárávi. The grants were made to the Lowji (Wadia) family in 1783, 1821 and 1885 on account of their excellent services as ship-builders for the Bombay Government Dockyard.

The Inámi lands pay no assessment to Government.

The area is 1,181 acres.

(f) *Leasehold*.—Leasehold lands are held all over the Island under various condition and terms of 21, 50, 99 or 999 years.

The 21 years' leases are generally renewable some at revised rents and some at the same rents but on payment of small fines.

Some of the 50 years' leases are also renewable every 50 years at revised rents but some are renewable for one further period of 50 years only.

A major portion of the 99 years' leases are non-renewable the others being only once renewable. The Mazagaon leases for 99 years are renewable at revised rents.

Some of these 21, 50 and 99 years' leases contain a clause reserving to Government the power to resume the lands on 6 months' notice, if required for a public purpose, on payment to the lessee of the value of the buildings and improvements on the land.

The 999 years' leases are of course non-renewable.

The area at present under lease in Bombay is 462 acres.

(g) *Sanadi*.—The sanads cover a period of 40 years from 1814 to 1854 during which 828 sanads were issued. The sanadi lands are mostly situated in the New Town. The sanads for lands in Colaba, which were 188 in number and were all granted in 1815 were cancelled and the lands resumed in the years 1823 and 1866 when the limits of the Colaba Cantonment were extended.

These sanads are of two kinds. Under the one the holder is a mere tenant-at-will the land being resumable by Government at pleasure. Under the other the lands can be resumed, if required for public purposes only, on 6 months' previous notice being given and on payment of the value of buildings and improvements to be determined by a committee appointed by Government.

The area held under sanads at present is 127 acres.

(h) *Newly Assessed*.—This tenure has its origin in Bombay Act II of 1876. It comprises lands assessed by the Collector of Bombay under Section 8 of the said Act. A general revision of assessment on these lands was made in 1899 and the new rents then fixed were guaranteed for 50 years in some cases and 30 years in others. The assessment is liable to revision at the end of the periods of guarantee. These lands are situated mostly in Naigam, Dhárávi and Parel. The extent of these lands is 134 acres.

(i) *Tenancy-at-will*.—This term needs little explanation. The lands are granted under agreements which may be terminated by one month's notice on either side. The tenants have no right to build permanent structures on the lands so let to them. These lands are scattered all over the Island. Their present area is 13 acres.

The total area of the Island at present is 22 square miles, 178 acres and 4,736 square yards. The annual revenue is Rs. 2,88,482.

LAND TENURES IN SIND.

93. The tenures on which land is now held in the Province of Sind are of a comparatively simple character. Doubtless in the ancient times of Character of the present tenures. Hindu Nationality, and under Bráhmañ dynasties, the same complexity of land tenure prevailed in Sind as in other Provinces of India; but as successive waves of Mahomedan invasion and conquest passed over the Province, and when finally the bulk of the population had, forcibly or otherwise, been converted to Islamism, the ancient institutions must have gradually decayed, and given way to those brought in by the conquering race. The village system which is supposed, and probably with truth, to have once flourished in Sind, has shared in the common decay. The group of families (Raj) acknowledging generally some one head, the Wadero or headman among Mahomedans, and the Mukhi or chiefman among Hindus, still survive, but all trace of an organization for administrative purposes, all trace of hereditary village officers with assigned duties and remuneration, has long since passed away. Tapedars or Village Accountants and supervi-

sing Tapedars have been appointed everywhere, but none are hereditary. The system which was at first introduced into the Thar and Párkar District and a few other localities, of granting seris or small patches of rent-free land, to heads of villages which are continued to the heir, if well-behaved, or resumed if service in the suppression of crime is not properly rendered, has recently been extended to the whole Province and grants are being made on the recommendations of the District Officers. Village Pagis or trackers are engaged in the pay of the Police Department, but have no hereditary claim to service.

94. The land in Sind is held by a large number of peasant occupants, and by a small body, numerically, of large proprietors. At the present day there are in round numbers 55,093 holdings under 5 acres. Land by whom held. 91,323 from 5 to 25 acres, 41,128 from 25 to 100 acres, 11,771 from 100 to 500 acres and 2,302 of 500 acres and upwards. Some in the last class hold large estates, but 5,000 acres is with a few exceptions the limit. Yet there are not wanting indications that, at a time not distant from the present, nearly all the land was held by large proprietors. Most of the land now in cultivation, and most of the waste land within range of existing or of former sources of irrigation, will generally be found to have at one time or other been in the occupation of some large proprietor. The ancestors of the petty holders of the present day were probably tenants, acknowledging by the payment of a portion of the produce the superior right of a zamindar. This state of tenure was a necessity of a period in which the weak had no security for life or property save in the protection of some powerful individual. It was equally necessary to the State, which had no agency at its command adequate to the task of collecting revenue from a vast number of petty cultivators, and was, therefore, compelled to make its settlement with as few and as wealthy individuals as possible. In course of time the zamindari rights in the land were purchased by the tenant, or lapsed on demise without heirs, or otherwise fell into disuse, and thus has sprung up the present large peasant proprietary class. There were, however, at the time of the conquest of Sind, a large class of poor cultivators, who cultivated in their own right.

95. Former tenures have been so modified by the introduction of the revenue survey into Sind that some description of the survey settlements introduced in the Province seems necessary, in order that the nature of the present tenures may be properly understood. At the conquest, and for many years after, the revenue was collected in kind. Sir Bartle Frere superseded it by a rough system of cash payments, and in 1863 a regular demarcation and settlement, on the principles of the Bombay system, was introduced. Leases of villages or estates were also given in some parts of Sind pending the introduction of the settlement.

96. The settlements existing in 1832-83 were :—

- (1) The original settlement. (2) The revision settlement. (3) The irrigation settlement.

But the last original settlement came to an end during the decade ending with that year and the only 5 talukas which were under the revision settlement in 1832-93 have since been brought under the irrigational settlement; the last one (Rohri) with effect from 1902-03.

97. These settlements were made on principles somewhat different from those obtaining in settlements in the Presidency. This difference arose from the fact that, owing partly to the poverty of the soil, and partly to the abundance of waste land, and partly, no doubt, to the absence of a sufficient supply of manure, it is not the custom (except in the case of rice lands) to cultivate the same land year after year. The land is consequently allowed to lie fallow from time to time according to the nature of the crop or means of irrigation, and hence arises the necessity for providing for fallows at the introduction of a revenue settlement.

98. In the "Original Settlements" the land was divided into large survey numbers an estimate was made of the share of each that should, with a proper regard to the requisite fallows, be yearly cultivated, and the assessment proper to that share only was placed on the whole survey number. This was what is known as the "Diffused rate" system. At first the zamindars and cultivators retained all the lands over which they asserted they had a right, whether they had means for cultivating them or not, and also retained cropped lands after exhaustion, paying the assessment on the whole. This involved them in great difficulties. But they soon learnt the plan of cultivating the whole of the survey number at once, and after exhausting it, throwing it up. Fresh land was then occupied, which was in turn treated in the same way. For example, assuming a field of 40 acres, the assessable value of which was Rs. 3 an acre, and that the soil required a 4 years' fallow, then on the assumption that $\frac{1}{4}$ th would be cultivated yearly in rotation, the Settlement Department fixed a rate $\frac{1}{4} \times 3 = 30$ Rs. on the whole number, in the expectation that this sum would be paid for 4 years. But the farmer would cultivate the whole in the first year and then resign it, so that 3 years' assessment is lost. This system was found so detrimental to the revenue that on the expiration of the term (ten years) for which it was sanctioned it was abandoned in favor of a revision or an irrigational settlement.

99. In "Revision Settlements" the survey numbers were formed of small size, and full assessment having been placed on each, the zamindar could under certain rules allow

his fields to lie fallow and yet retain his lien on them without payment of assessment for the years during which the land was left fallow. If, however, he elected to cultivate when the lands ordinarily should lie fallow he became liable to full assessment upon each survey number which he cultivated.

100. "Irrigational Settlements" have now been applied to all *tálukas* on the lapse of the term of original or revision settlements. One of the defects in original or revision settlements was the attempt, which entirely failed, to classify the land and water-supply, and assess the revenue proportionately. The classification of the land is now abandoned, and the assessment is based entirely on the mode of irrigation adopted, which varies in different *tálukas* and in different groups of villages. This has the merit of leaving it to the farmer to choose the best method of irrigation, season by season, according to the height of the river and the water-supply available. Under this system also the occupants are liable for the full assessment on each survey number when cultivated, but the size of the numbers has been reduced so as to render it possible for each number to be cultivated with one pair of bullocks. The occupants are also permitted to retain their rights over all their lands when lying fallow; but, to prevent abuse of the privilege, an assessment is charged at least once in five years. Practically, assessment is now levied on cultivation only, to the great benefit of the zamindárs and of the revenue. The full rates are high, but in cases of calamities such as locusts or floods, remissions are liberally given.

There are 55 *tálukas* at present under "irrigational settlements." In the Desert of Thar and Párkar (4 *tálukas*), and in the extensive hilly tract adjoining Baluchistan, which is treated as a *mahál*, special arrangements exist for levying a very light assessment, no fixed settlement having been made.

101. There are few tenant rights in existence in Sind. The smaller zamindárs cultivate for themselves and the larger through yearly tenants who almost always pay the superior a proportion of the crop, not cash, for the privilege of cultivating, the zamindár being responsible for the assessment. The share paid varies from $\frac{1}{4}$ to $\frac{1}{2}$, according to the difficulty and expense of cultivating: the practice of leasing land on cash rent is growing slowly.

102. In Upper Sind, in the Rohri Sub-division on the left bank of the river, a species of tenancy exists which requires special notice. This is locally termed, "maurusi haripan," that is "hereditary tenancy or ploughmanship". It is somewhat similar to the *afomento* prevailing in parts of Portugal and the *beklemreght* in the Province of Groningen, described by M. de Lavaleye, in his article on the Land system of Belgium and Holland in the 1st volume of the Cobden Club Essays. The hereditary tenant pays a quit-rent under the names "lapo," "zamindári," "malkano," "tobro" or "deh kharch" to the proprietor. This quit-rent differs in different villages and even on different crops grown, but seldom exceeds 6 or 8 annas per acre and cannot be enhanced. The settlement of the Government demand is made directly with the tenant, and he is, in the land registers, entered as an occupant, the amount of quit-rent payable to the proprietor being also recorded. The right of occupancy is transferable, and in short, is as complete and secure as possible. Up till 1894 the original zamindár was not considered entitled to any assistance under the Land Revenue Code in the recovery of the "lapo" except through the Civil Court, but in November of that year Government announced that they had no objection to such assistance being given in making the recovery from persons whose liability to pay it had been recorded in the Settlement Registers or established by decree or whose title was directly derived from such persons.

103. Besides the "maurusi haris" there exist what are styled "2nd class haris." These are the real tenants of the zamindár, to whom they pay "lapo" and also a proportion in accordance with the custom of the country, of the crop as rent, and as long as they do so they cannot be ousted from their tenancies. In these cases the zamindár pays the assessment to Government.

104. The zamindári system referred to in the last two paragraphs is supposed to have originated in the following manner:—

Under the former Native rule certain individuals were granted the privilege of collecting certain fees on the revenue accruing from the lands of a tract of country, in consideration of their using their influence in bringing it under cultivation and collecting the revenue on the same. They attracted cultivators, probably advanced them money on account of the expenses of cultivation, afforded them the protection necessary in the then unsettled state of the country, and aided in the collection of the revenue; and the "lapo" was the consideration they received in payment of their services; the "deh kharch" (or village expenses) was probably an extra cess which they levied from their cultivators to meet the cost of entertaining Government officials, guests, etc., etc., and the "malkano" and "zamindári" were other names for the above or similar benevolences. They all, however, now have one common meaning, *viz.*, a charge on cultivation, payable sometimes in kind, sometimes in cash, which the zamindár is, by custom, entitled to receive from the cultivators. The maurusi haris are probably the representatives of the cultivators originally introduced by the zamindárs into the deh; and the 2nd class "haris" the descendants of those who cultivated the zamindárs' private lands as yearly tenants, but who, from long enjoyment of their tenancies, have at

Correction slip to Government Selection No. DXXIV—New series (as revised in 1914)—Character of Land Tenures, Government Order No. 6343 of 11th June 1915.

No. I.

Page 23, paragraph 106.

For the words "Dad, Nasrat and Navlakhi Canals in the Hyderabad District" substitute "Dad and Nasrat Canals in the Nawabshah District".

(Signed) F. ANDERSON,
Settlement Commissioner and
Director of Land Records

last obtained from the zamindár the privilege of holding them permanently on payment of the *battai* (or share-in-kind) rate customary in the district.

105. Till about thirty years ago the zamindárs of Rohri claimed the right of lapo on all waste lands brought under cultivation in settled districts, but under a decision of the Judge of Shikárpur, it has been ruled that this right does not exist, and that they are entitled to it only from lands which were under cultivation at the time of introduction of the survey settlement.

106. The very large estates which formerly prevailed in this Province, the property of Muhammadan zamindárs, were in danger of gradually being broken up owing to the combination of many untoward circumstances, partly to their not understanding the original settlements and being forced to pay on all the holdings that they claimed as their own, whether cultivated or not, partly to unthriftiness, coupled with the hardness of the law for the recovery of debt and interest. Improved settlements and irrigation, the growth of intelligence and two Incumbered Estates Acts, (1) Act XIV of 1876 as amended by Act XX of 1881 which saved many large holdings and (2) Act XX of 1896 as amended by Act II of 1906 which is in full operation at the present moment, have stayed or retarded the evil. The relief so afforded by the Incumbered Estates Acts has been supplemented by the Court of Wards Act which was passed in the year 1905 with the object of enabling the executive, without the intervention of the Courts, to administer the estates of persons who, owing to minority or physical or mental defect, are incapable of managing their own affairs. The introduction of chapters III, V, VI, VII and certain sections of other chapters of the Deccan Agriculturists' Relief Act has also resulted in great benefit to such of the landed proprietors as have not received or cannot receive protection under the Incumbered Estates Acts. In former years Hindu zamindárs were rare in Sind; now they are to be found in thousands, partly owing to their having foreclosed mortgaged estates and partly because they find it a profitable investment of capital. Fresh grants of land to the improvident classes are, however (since the passing of the Bombay Land Revenue Code Amendment Act), now for the most part made on the condition that they shall not in any way transfer the land except with the permission of the Collector. In the extensive tract commanded by the Jamrao Canal in the south-east of Sind the restricted tenure has been in force in the case of new grants since 1900 under the authority of a special enactment (Bombay Act III of 1899), the provisions of which have been extended to the large areas of waste land made available for cultivation in consequence of the extensive improvements carried out to the Dád, Nasrat and Naulákhí Canals in the Hyderabad District and the Hiralwáh in the Thar and Párkar District.

107. The rent-free or partially rent-free tenures comprise *jágirs*, charitable grants (*khairáts*) and garden grants. *Jágirs* are ranged under four classes, determined by the period at which the original alienation was made. Thus, the first class comprises alienations granted prior to the accession of the Tálpur Dynasty, A. D. 1783; the second comprises alienations granted in the earlier years, and the third and fourth those granted in the middle and concluding period respectively of that dynasty. *Jágirs* of the 1st class are permanently alienated, those of the 2nd class are alienated subject to partial resumption and in certain cases to a payment in lieu thereof on succession, and those of the 3rd and 4th classes eventually lapse wholly to Government. Besides these there are lands permanently alienated to what are known as the four Great Tálpur Families. In these, succession has been regulated on principles similar to those laid down for second class *jágirs*, but in settling the claims of the four families, fixed rules were departed from in individual cases with a view to a more equitable and liberal treatment of chiefs whose claims called for special consideration.

108. A distinct class of permanent alienation is found in the neighbourhood of Shikárpur, namely, what are termed "*Patádári grants*." These are said to have been originally grants under leases (*patá*) of reduced assessment, made by the Afghán Government to Pathán settlers in North Sind. However this may be, they since acquired the form of assignment of a fixed proportion of revenue on certain lands, and as such they have been recognised and confirmed by our Government. The revenue alienated under this head amounts to Rs. 28,317 (1911-1912).

109. The *khairáts* or charitable grants, principally to Sayads, involve the alienation of a revenue of Rs. 2,81,249 (1911-1912). These also are permanent alienations, having been so recognised, by the British on the ground of length of enjoyment.

It should be stated that the succession to all hereditary *jágirs* in the Province is limited by express direction of the Supreme Government to "lineal heirs male," and that these lands are subject to a local cess for roads and schools of 5 per cent., calculated on the assessable value of the *jágirs*, and also to a water-cess for water taken from Government canals.

110. Besides these ordinary alienations there are large tracts of land in the Upper Sind Frontier District, granted rent-free to Baluch chiefs and their tribesmen. Some of these grants are in perpetuity, others for life, but all subject to good behaviour and loyalty, also to the payment of *hakabo* (water-rate) or any other local cess legally imposed on them. The area thus granted amounts to 33,514 acres in round figures.

111. The minor alienations are of three kinds —

- (1) Garden grants.
- (2) Huri grants.
- (3) Seri or village service grants.

112. Under both Afghán and Baluch rule in Sind much liberality was shown in the remission of revenue on land brought under garden cultivation. Garden grants are found scattered all over the province.

Garden grants.

They are divided into two classes—

- (1) Wholly rent-free.
- (2) Paying reduced assessment subject to certain stipulations. These lands are transferable, and being valuable property, are frequently sold and mortgaged. The extent of land thus alienated is 2,236 acres.

113. Owing to the tree-less character of the country throughout the greater part of Sind, Mr. Frere, Commissioner in Sind, in 1858, in exercise of the authority then vested in the Commissioner, sanctioned the grant of lands free of rent for the purpose of growing trees. This concession, which has since been continued, is not really of the nature of a land alienation; only the rent due on the land is foregone so long as they are used for the purpose for which they are granted. If any land so granted is cultivated with crops, full assessment is levied. These grants are transferable, the transferee being bound by the conditions of the grant. The area thus granted is only about 16,015 acres.

Huri grants.

114. The Seri grant is generally made for the promotion of cultivation and for service in the prevention and detection of crime, in the collection of Government demands, etc. These grants are personal and for one life only, though continuable to successors. The area granted rent-free is 11,291 acres.

Seri grants.

APPENDIX I.

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 occupant.

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, nálas, 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 be established 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 of 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 remeasurement and reclassification 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 remeasurement and reclassification 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 reclassification 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 resurvey and revaluation 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 "Pôt-kharáb."

14. Therefore, since the commencement of operations for revision in the Poona District in 1867-68 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 revaluation as was proved to be necessary, amounting in some tracts to a partial remeasurement and reclassification 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 remeasurement and revaluation, and when this is completed, remeasurement and reclassification 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 Marátha Districts, except a few talukas, and the greater portion of the Deccan. In the districts of Ratnágiri and Kánara, 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 revaluation of soils will therefore be exercised almost solely in the province of Gujarát, the districts of Thána and Kolába, and in Khándesh and Sátára; and in these it is believed that a partial resurvey will suffice.

16. Before leaving this part of the subject it is necessary to speak of the arable land which under the name of "Pôt-kharáb" 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 Pôt-kharáb 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 Pôt-kharáb 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 1 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 so revised shall not take effect till the expiration of the period of previous guarantee 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 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 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 *Pôt-Kharáb* 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 subsoil 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 Marátha Country in 1874: and was made a rule of general application in 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 (b), applies to his project or not. The same assurance can of course be obtained if the improvement is made 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 Marátha 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 Gujarát 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 27, 1868, the views of the Government were thus expressed:—

“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 Maháis of the plan of taxing subsoil 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 Gujarát.

33. In the Land Improvement Loans Act of 1883, Section 11, 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 Punjáb, 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 to subsoil 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 on 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. 5733 of October 29, 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 65 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 lands 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 the then 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. Explanation 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 1883-84.

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 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

* With regard to landowners 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 shown 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 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.

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 the 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 *sávkárs* 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 1875-76. 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 an 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 of 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 show 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 Division, all Collectors, &c., &c., with copies of Government Resolutions:—

- A.—No. 1028, dated 25th February 1874.
- B.—No. 6682, dated 10th November 1881.
- C.—No. 8989, dated 7th December 1883.

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 Marátha 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., 2247, 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 idem, No. 100, 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 jiráit 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 has now been very fully discussed. His Excellency the Governor in Council has no hesitation in reaffirming 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 the Deccan Collectates, 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 Marátha Country, but that the Survey Commissioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on 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 B.

Advances—

No. 6682.

REVENUE DEPARTMENT.

Bombay Castle, 10th November 1881.

Submitting the report called for by Government Resolution No. 1389 of 8th March 1881 on

<p>Letter from the Commissioner in Sind, No. 2202, d.t.d 18th June 1881. Joint letter from the Commissioners, Central, Southern and Northern Divisions, and the Survey and Settlement Commissioner, No. 2725, dated 28th September 1881. Note by the Commissioner, N. D.</p>	<p>extract Section 3, Chapter IV of the Report of the Indian Famine Commission, Part II, regarding Government loans to facilitate land improvement.</p>
--	---

RESOLUTION.—Government are unable to see that any discouragement to improvements made by private capital need be caused by Section 107, Clause (b) of the Land Revenue Code. Government are competent at any time to declare how they interpret that clause and to notify that it will not be held to apply to any particular class of improvements. Government are now prepared to give a general assurance that Clause (b) will not be applied to wells dug at the expense of the owner or occupier of the soil. In the same way in any other specific case, Government will decide at the request of an applicant for an improvement loan, whether the clause applies to the project or not. Government are also willing to give general application to the two rules as to wells in force in the Deccan and Southern Maráthi Country (Nairne's Handbook, page 158-9). The Survey Commissioner may prepare a notification in accordance with the above views and report whether any modification in the way of greater liberality or security is called for.

J. MONTEATH,

Acting Under Secretary to Government.

Accompaniment C.

No. 8980.

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 rayatwári 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 schemes 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 survey 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 *pôt-kharáb*) 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 *pôt-kharáb* 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 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 by clearly 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 land-holder'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 (paras. 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 *tāluka* 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 land-holders 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 *tālukas* 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 *pôt-kharáb* removes 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 land-holders 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 101-(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 (para. 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 (paras. 28-30) has pointed out and illustrated the fact that it 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

"With regard to landowners 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 shown 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 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."

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. Ozaune 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,* "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 under the rayatwari 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 the 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 shown 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 appraisal 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 paras. 22 to 30 of my report on future operations in Khándesh, 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 nor to gainsay the fact that the re-classification of lands is a thing to be avoided as far as possible, but to show that although the Government of the North-West Provinces, in settling for the 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 soils 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 (pót 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 classer 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 show 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 zamindár, 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 rayatwári 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 para. 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 tálnkas, 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 ruppee 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 "pôt kharáb." 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 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 ("pôt kharáb") 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 "pôt kharáb," it would not appear desirable to make the enhancement 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 "pôt kharáb" 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 "pôt kharáb" 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 nála which has now silted up, and so on.

15. If the above concession is made regarding "pôt kharáb," 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 "pôt kharáb" were really appreciable has all but past, and in the early settled districts, such as Násik 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 "pôt kharáb" in their occupancies, which they could deal with as they

chore 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, Násik and Ahmednagar, and the Southern Marátha Collectorates of Dhárwár, Kaládgi and Belgaum. In the Dhárwár 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 Gujarát, the Konkan districts of Thána and Kolába and the districts of Khándesh and Sátára. The third class comprises the districts of Ratnágiri and Kánara, 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 Khándesh 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 Thána and Kolába 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 Gujarát 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 Sátára 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 Ratnágiri and Kánara 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 show 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 re-measurement. Re-classification of rice and all irrigable lands.	Re-measurement chiefly necessary to break up clubbed occupancies.
2	Kaira	Do.	1857	1868	Do.	
3	Surat	Do.	1850	1873	Do.	
4	Broach	Do.	1863	1877	Do.	
5	Panch Maháls	Do.	1865	1882	Do. in first settled talukás only.	

No	District.	Under what description of settlement.	Duration of operations for existing settlement.		Operations necessary at future revision of rates.	Remarks.
			From	To		
6	Khárdesb	Original	1854	1870	Partial re-measurement and re-classification throughout.	Original survey only partial. Revision operations commenced in one táluka as sanctioned by Government Resolution No. 6592, dated 23rd September 1882.
7	Násik	Partly revised ..	1871	Unfinished.	None	One táluka only remains unrevised operations in progress.
8	Ahmednagar .. .	Do.	1870	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 tálukas sanctioned and in progress.
10	Sholápur	Do.	1872	Do.	None	Two tálukas remaining of which original rates not yet expired.
11	Sátára	Original	1855	1864	Partial re-measurement and re-classification throughout.	
12	B gán	Partly revised ..	1879	Unfinished	None	Field operations towards revision completed in three-fourths of the district.
13	Dhárwár	Revised	1874	1880	None.	
14	Kaládgi	Partly revised ..	1874	Unfinished.	None	Revised field operations completed.
15	Thána	Original	1851	1867	Partial re-measurement and re-classification.	Revision operation just commenced in one táluka as sanctioned by Government Resolution No. 8263, date 25th November 1882.
16	Koláha	Do.	1854	1867	Do.	
17	Ratnágiri	Partly settled originally.	1866	Unfinished.	None	Field operations nearly complete.
18	Kánara	Do.	1863	Do.	None	Field operations complete, except in one táluka.

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 táluka 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-valuation which no new staff could ever hope to attain, and instead of the remaining work being done at straggling periods and with reduced establishments 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 leads 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 of surveyors and land-valuators 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 classifiers. 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 showing the classification-valuation of each field will be duly prepared and handed over. With these records at hand, the future operation 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 karkúns attached to the Agricultural Department. So admirably adapted 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 karkúns 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 conceded 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 zamindár 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 futuro 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. 58R., 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 Gháts 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 show the extent to which climatic differences affect the maximum rates are not difficult to find. Let us take the district of Sátára which stretches from the Gháts 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. 3-0-0, 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 Indápur, the most easterly taluka of the Poona District, and Sánda which holds the same position in the Khándesh Collectorate. The situation of these talukás with regard to the sea coast and the Gháts 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 Indápur is rated on revision principles at Re. 1 per acre only, while in Khándesh it bears an original settlement rate of Rs. 2-6-0. As both talukás 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 Indápur is a district which possesses a capricious climate, Sánda is situated in a part of the country which for some hidden reasons has a particularly steady rainfall. The revenue rates fixed for Indápur admittedly contemplate only one good year in three, and allow for a bad one in the same period, while the rates in Sánda are pitched on a tolerable certainty of a fair annual crop. If our system were such as to rate lands in Indápur and in Sánda 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 Indápur every time there was a crop below a certain average, would simply be to file 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 assessments, 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 causes, it cannot remain unnoticed, and recent experience has shown 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 operation 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 "pôt kharáb" 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 "pôt kharáb" 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.

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 "pôt kharáb" or land escaping assessment as unarable at the time of settlement, will be abandoned in all talukás and groups classified since 1854. This concession will finally terminate the long-standing 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 "pôt kharáb" 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 "pôt kharáb" 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 tenth 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. 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.