EAST INDIA (SALE OF WASTE LANDS, &c.)

RETURN

To Two Addresses of the House of Lords, dated 27th March 1863,

FOR

COPY of the Instructions recently sent to the Governor General of India in Council, respecting the Sale of Waste Lands; the Redemption of Land Revenue, and the Extension of the Permanent Settlement:

ALSO .

Copies of Dissents or other Papers which have been placed on record by Members of the Council of India, on the subject of the Sale of Waste Lands, the Redemption of Land Revenue, and the Extension of the Permanent Settlement.

India Office, 7th April 1863.

FRAS. W. PRIDÉAUX, Secretary, Revenue Department.

Ordered to be printed 1st May 1863.

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RETURN, &c.

No. 18 of 1861. October the 21st.

To The Right Honourable Sir Charles Wood, Bart., G.C.B., Secretary of State for India.

SIR,

WE have the honour to forward herewith a Resolution which we have made public regarding the sale of Waste Lands in fee simple, and the redemption of the existing Land Revenue.

2. These important questions were discussed in Lord Stanley's Despatch No. 2, dated the 31st of December 1858; and in a subsequent Despatch, No. 1, dated the 16th of March 1859, Lord Stanley requested to be furnished with a statement showing the extent of culturable waste lands at the disposal of Government throughout India, with the view of affording information to persons who might be desirous of investing capital in the acquirement of such lands.

3. These Despatches were communicated to the several Local Governments and Administrations, and we submit with this Despatch, in two separate collections, the

replies we have received.

4. After carefully weighing the opinions of the many experienced officers which are comprised in these replies, we found little difficulty in coming to the general conclusion that it is highly desirable to promote the attainment in India of a complete ownership in the soil, free of all demand by the State on account of Land Revenue, so far as this may be done without injury to the interests of the State, and without detriment to the

rights of third parties.

5. The applications received by Her Majesty's Government in England from persons desirous of purchasing land in this country, have had reference for the most part, if not entirely, to waste and unoccupied land, but agreeing with Lord Stanley, that "the "question of granting unoccupied lands in perpetuity discharged from all demand for "Land Revenue on the part of the State, is intimately connected with the question of "the expediency of permitting proprietors of estates subject to the payment of Revenue "to redeem the Land Tax by the immediate payment of a sum of equivalent value,"—we have considered the two questions together, and have embodied our decision upon both in the Resolution which we now transmit, and to which we would refer you for the details of the measure that we have adopted.

6. It has been suggested that the general rules laid down by our Resolution will produce some inequality in the manner of treating uncultivated lands in different parts of India, and the case of lands on the Shewaroy Hills in the Wynaad District, and on the western side of the Neilgherries, has been specially pointed to as lands which being assessed at one rupee an acre will not be purchasable for less than 20 rupees an acre; while other waste lands being unassessed, will be procurable at 2—8, or 5 rupees an acre. The answer to this is, we think, obvious. Land which persons have been found ready to take up at an assessment of 1 rupee an acre, must apparently bear a very different value from such lands as those of the Sunderbunds or Assam. We have no doubt that this is in fact the case, and that there is no comparison in point of value between the Madras tracts referred to,—provided as they are with roads, with labour close at hand, a fine climate, and a sea-board,—and lands situated like those of Assam, or the Dhoon, or the Sunderbunds. Moreover, we would observe that, in the case of uncultivated lands already assessed, it must be presumed that the land has been assessed in proportion to its ascertained capabilities, and on this supposition there is no ground on which the Government would be justified in taking less for such land than it demands for all other assessed lands. If it should, on the contrary, be the case that the land is over assessed, the proper remedy is to do what has been lately done with so much advantage both in Madras and Bombay, namely, to reduce the assessment. With regard to unassessed waste lands, on the other hand, we have thought it advisable to fix generally a maximum rate of purchase, providing at the same time that wherever there is competition, the land shall be put up to auction.

- 7. With regard to the redemption of Land Revenue it does not seem necessary to add to what is stated in our Resolution. We cannot doubt that the permission to redeem must have followed, sooner or later, as a necessary consequence of the sale of waste lands free of all demand an account of Government Revenue. The measure is one which will work its way with slow and gradual steps; for to redeem but one tenth of the entire land revenue of India will require nearly 40 millions of money, and the interest obtained from money employed in trade being certainly 10 per cent. and upwards, it is unlikely that large sums will be readily diverted from that channel for an object yielding only 5 per cent. Those, however, who for special reasons may desire to hold their lands free of all direct demand on account of Government, will now have it in their power to attain that position. The largest benefit from the measure may be looked for in those parts of India where the Government demand is subject to periodical re-adjustment, inasmuch as the measure will there, as observed by Lord Stanley, operate as a permanent settlement of the land tax.
- 8. Among the papers which accompany this Despatch will be found a minute recorded by our Honourable colleague, Mr. Beadon.

We have, &c., (Signed)

CANNING. H. Rose. R. NAPIER.

W. RITCHIE.

Fort William, 21st October 1861.

Resolution regarding the Sale of Waste Lands, and Redemption of the LAND REVENUE.

(No. 3264.)

Fort William, Home Department.—Revenue. 17 October 1861.

READ the following papers regarding the Sale of Waste Lands in fee simple, and regarding the Redemption of the existing Land Revenue by the immediate payment of one equivalent sum :-

Despatch from the Right Honourable the Secretary of State for India, in the Revenue Department, No. 2, dated 31 December 1858.

Ditto, ditto, No. 1 of 1859, dated 16 March. Circular letter, dated 27 April 1859.

Ditto, ditto, dated 1 August 1859.

Letter from the Government of Fort St. George, No. 1132, dated 25 August 1859, and Enclosure. Ditto, ditto, No. 1490, dated 2 November 1859, and Enclosure.

Ditto from the Government of Bombay, No. 353, dated 26 January 1800, and Enclosure.

Ditto, ditto, No. 847, dated 2 March 1860, and Enclosure. Ditto from the Government of the North-Western Provinces, No. 215A, dated 22d December 1859, and Enclosure.

Ditto, ditto, No. 642A, dated 20 June 1860, and Enclosure.

Ditto from the Government of Bengal, No. 404, dated 6 March 1860, and Enclosure.

Ditto, ditto, No. 438, dated 9 March 1860, and Enclosure. Ditto, ditto, No. 653, dated 31 March 1860, and Enclosure.

Endorsement from the Government of the Punjab, No. 1588, dated 7 December 1859, and Enclosure.

Letter from the Government of the Punjab, No. 365, dated 11 June 1860. Ditto from the Chief Commissioner of Oude, No. 2150, dated 29 September 1859.

Ditto, ditto, No. 516, dated 10 February 1860, and Enclosure.

Ditto from the Commissioner of the Tenasserim and Martaban Provinces, No. 121, dated 24 June 1859, and Enclosure.

Ditto, ditto, No. 195, dated 29 September 1859.

Ditto from the Commissioner of Pegu, No. 38, dated 31 January 1860, and Enclosure.

Ditto from the Agent to the Governor General for the States of Rajpootana, No. 122, dated 20 May

Ditto from the Agent to the Governor General, North-East Frontier, No. 54, dated 30 June 1859, and Enclosure.

Ditto, ditto, No. 66, dated 18 July 1859, and Enclosure.

Ditto from the Commissioner of Mysore, No. 233, dated 28 November, 1859, and Enclosure.

Ditto from the Resident at Hyderabad, No. 174, dated 13 September 1859, and Enclosure.

Ditto from the Commissioner of Nagpore, No. 44, dated 16 April 1860, and Enclosure.

Ditto from the Government of Bengal, No. 2020, dated 12 August 1859, and Enclosure.

Ditto from ditto, No. 1899, dated 23 September 1859.

Ditto from ditto, No. 1998, dated 4 August 1860, and Enclosures.

Ditto from ditto, No. 1998A, dated 4 August 1860, and Enclosures.

Endorsement from the Government of Bengal, No. 3780, dated 4 December 1860, forwarding letter from the Secretary to the Indigo Planters' Association, dated 20 November 1860.

Letter from the Honorary Secretaries to the Soosirpoore Tea Company, Limited, dated 6 February

1861, and enclosed Memorial of the Directors of that Company.

Letter from the Secretary to the Landholders' and Commercial Association of British India, dated 31 May 1861, and enclosed Memorial from that Association, the Bengal Chamber of Commerce, and the Calcutta Trades Association.

Ditto to ditto, No. 1109, dated 6 June 1861.

Ditto from ditto, dated 15 July 1861, and Enclosure.

Minute by the Honourable Cecil Beadon, dated 18 February 1861.

Resolution.

1. His Excellency the Governor General in Council has had under his consideration No. 2 of 31st the subject of the Despatches from the Right Honourable the Secretary of State, noted December 1858. No. 1 of 18th in the margin, with the opinions of the several Local Governments, and of most of their March 1859. principal officers, on two important subjects:—

I. The sale of waste lands in perpetuity, discharged from all prospective demand on account of land revenue; and,

II. Permission to redeem the existing land revenue by the immediate payment of one sum equal in value to the revenue redeemed.

2. His Excellency in Council finds that the ablest and most experienced public officers very generally concur with private parties interested in land in the expectation that substantial advantages will follow the adoption of both these measures.

3. There is, however, much diversity of opinion as to the extent to which either measure is likely to operate, and as to the rules under which the acquisition of waste land in perpetuity and the redemption of the land revenue should be allowed. Some experience may be required to test fully the comparative soundness of the several opinions on these points; but his Excellency in Council sees no reason to doubt that, so far as either

measure may take effect, it will be in every way beneficial.

- 4. As regards the sale of waste lands there can be no question of the substantial benefits, both to India and to England, which must follow the establishment of settlers who will introduce profitable and judicious cultivation into districts hitherto unreclaimed. His Excellency in Council looks for the best results to the people of India, wherever in such districts European settlers may find a climate in which they can live and occupy themselves without detriment to their health, and whence they may direct such improvements as European capital, skill, and enterprise can effect in the agriculture, communications, and commerce of the surrounding country. He confidently expects that harmony of interests between permanent European settlers and the half-civilised tribes, by whom most of these waste districts, or the country adjoining them, are thinly peopled, will conduce to the material and moral improvement of large classes of the Queen's Indian subjects, which, for any such purposes, have long been felt by the Government to be almost out of the reach of its ordinary agencies.
- 5. His Excellency in Council has still less doubt as to the beneficial results of permitting a redemption of the land revenue. He believes that increased security of fixed property, and comparative freedom from the interference of the fiscal officers of the Government, will tend to create a class which, although composed of various races and creeds, will be peculiarly bound to the British rule, whilst, under proper regulations, the measure will conduce materially to the improvement of the general resources of the empire.
- 6. But it is the firm conviction of the Governor General in Council that, in order to obtain permanently good results from such measures, it is indispensable not only that no violence be done to the long existing rights which, sometimes in a rude, sometimes in a complicated form, are possessed by many of the humblest occupants of the soil in India, but that these rights be nowhere slighted or even overlooked. Scrupulous respect for them is one of the most solemn duties of the Government of India, as well as its soundest policy, whatever may be the mode in which the Government may think fit to deal with rights of its own.
- 7. With these views, his Excellency in Council proceeds to state the rules under which he desires that the Governments and Administrations of India should give effect to these two measures:-
- 8.-I. As to the sale of unassessed waste lands, in which no right of proprietorship or of exclusive occupancy are known to exist at present, or to have existed in former times, and to be capable of revival.

9. In (87.)

9. In any case of application for such lands they shall be granted in perpetuity, under the rules which will be presently laid down, as a heritable and transferable property, subject to no enhancement of land revenue assessment.

10. All prospective land revenue will be redeemable, at the grantee's option, by a payment in full when the grant is made, and the land granted will thenceforward be

permanently free of all demand on account of land revenue.

Or, at the grantee's option, a fixed annual sum may be paid at the rate of 10 per cent. on any unpaid portion of the price of the grant, which will then be under hypothecation till the price is paid in full.

11. The deed of grant shall be drawn up in English, with a vernacular translation

attached, the meaning in all doubtful cases being settled by the English text.

12. Except under peculiar circumstances which may require special reservation, the deed shall convey all rights of forest, pasturage, mines, fisheries, and all other property of the Government in the soil; but it will reserve to the Government, to proprietors of other lands, and to the public, all existing and customary rights of freely using any stream for purposes of navigation, or irrigation, and for the transport of timber or other property, and for other purposes of general utility.

13. There shall be no reservation to the Government of any right to take land or material for roads, tanks, canals, works of irrigation, or other public improvements other than may be marked out or designated at the time of the grant, or otherwise specifically excepted in the grant. But the absence of such reservation will not affect the power of the Government to purchase land under Act VI. of 1857, or under any other general

law for the acquisition of land, &c., required for public purposes.

14. There shall be no condition obliging the grantee to cultivate or clear any specific

portion of the grant within any specific time.

Conditions of this kind are considered by many experienced officers as useful, if not necessary provisions; but the Governor General in Council is convinced that every reasonable object of such restrictions, such as the guarding against attempts to monopolise advantage of situation with a view to a re-sale rather than to immediate use, will be sufficiently secured by a limitation of the area of grants, and by the necessity for immediate payments, and that the latter kinds of security will be the more advantageous to purchasers.

15. And if the area be limited his Excellency in Council does not attach importance to any provision for clearing and cultivating any specified proportion of it. The price to be paid will generally serve as a security that the grantee will clear as much as he can, unless he finds it more profitable to keep land as forest or pasturage; and there is no ground of public policy upon which to require him to do more. It is rarely that the clearance of trees, beyond what is needed for cultivation, is an object of public importance. In many parts of the country the contrary is the case; and as a general rule, and whatever may be the nature of the growth which covers the soil, his Excellency in Council would wish, in this as in other matters, to leave it entirely to the owner's judgment and selfinterest to make the best of a grant for which he has once for all paid a fair price to Government.

16. The land registers of the Collector of Land Revenue, or of any other local officer exercising collector's powers, when properly kept and perfect, will often enable him to state at once whether there is any other prior claim of property or occupancy on the land applied for.

17. When there is no such claim apparent from the Government records, and the Collector knows no other objection to the grant, he will advertise the application in the most customary and effectual manner for a term which probably need rarely exceed

30 days

18. When, after the expiration of the term fixed, no such claim is preferred, or when, if preferred, it shall have been dsiposed of, the Collector will give to the applicant a document testifying that the land as described in his application, has been allotted to him,

subject to the terms herein-after specified.

19. If, after the allotment of the land under the preceding rule, any persons shall establish a right of property in the land so allotted, the possession of the party to whom the land has been granted bond fide shall not be disturbed. But provided the claim be made within one year from the allotment, the claimant, on proof of his right, and on showing good reason why his claim was not advanced before the allotment took place, shall be entitled to receive from the Government full compensation for the actual value of his interest in such land. After the expiration of a year, all rights of third persons which have not been already claimed will be altogether barred, as well in regard to compensation as against the land, subject, in regard to compensation, to the same exceptions

in case of persons under disability from infancy, lunacy, or other like causes as are

admitted by the existing law of limitation.

20. No reference to Revenue Boards or other distant authorities should be necessary, except in special cases of doubt. Rules of procedure must be laid down by the local Governments with sufficient clearness of detail to obviate in all ordinary cases any necessity for reference or sanction.

Grants will, of course, be immediately reported to the local Government, and any departure from the rules of procedure should be promptly noticed by the Board of Revenue, or other controlling authority. But no confirmation should be required to complete grants made in accordance with the published rules of procedure; and such grants should not be liable to be disturbed on account of any informality not attributable

to any act or default of the grantee.

21. A maximum limit must be fixed to the size of all grants. Probably 3,000 acres would be a suitable limit in Eastern Bengal, Cachar, Assam, and similar districts. In localities where land is more valuable and in great demand, as, for instance, in the neighbourhood of towns, hill stations, and sanitaria, a lower limit may be fixed. It will generally be safe to consult the wishes of intended applicants on this subject, when they are in numbers sufficient to give weight to their opinions as to what general limitation is likely to be best for the general interests; but regarding such consultation each local Government will exercise its own discretion.

22. In districts like Sylhet, Cachar, and Assam, where a considerable portion of the ground is swamp or unculturable land, a due proportion may be deducted as valueless. Probably this need never exceed one-fourth of the whole area.

23. Wherever it is necessary for the public interests to reserve for future disposal any special tracts of land of which no immediate grant will be made, due notice should be given, so that applicants for land may not lose their time in examining such tracts.

24. It is to be understood that reserves of grazing land, or of land for the growth of forest trees, or of firewood near towns and stations, or for other special purposes, such as sites for sanitaria, building lots, &c. &c., are not to be sold without the special sanction

25. When the land applied for is unsurveyed, immediate possession may be given on payment of the Collector's estimate of the cost of survey; and this may generally be calculated at a fixed rate according to estimated acreage. But no time must be lost in having a survey made, and for this purpose one or more competent surveyors should be attached to every unsurveyed district where such applications are likely to be frequent. The survey need not embrace more details, nor be made with greater accuracy than is necessary clearly to define rights, and to insure the ready identification of boundaries.

26. In surveyed districts, a tracing from the official plans and extracts from the field

books and other registers will generally suffice.

27. Ten per cent. of the purchase money, and the actual cost of survey (allowing, of course, for the sum previously deposited upon the Collector's estimate of the survey), will be paid by the grantee on delivery of the deeds and plan, and the name of the grantee will be provisionally entered in the Collector's records as proprietor of that grant.

28. If the balance of the purchase-money be not paid within three months, interest at . 10 per cent. per annum will, as has been already prescribed in paragraph 10, be charged on the unpaid balance; and the land will be held liable to resale in default of the regular payment of such interest, should there be no crop or other moveable property on the land

from which the claim of Government can be satisfied.

29. The price to be paid for unassessed land should not exceed 22 rupees per acre for uncleared land, or 5 rupees per acre for land unencumbered with jungle, subject to deduction of area for swamps or unculturable land, as above stated. This limitation of rates shall remain in force for five years from the 1st of January 1862, subject to revision in the case of land which may be sold after that period.

30. In the event of more purchasers than one offering to buy the same tract, peither having any previous right to the land, it may be put up to auction at the upset price of an ordinary grant. But, except in such cases, or in the case of suburban lots, recourse will not be had to sale by auction: the applicant will receive his land at a price fixed.

31. Provision will be made for a further grant to the same grantee to the following extent: -As soon as the grantee's name shall have been provisionally entered in the collector's records as proprietor of a grant (as prescribed in paragraph 27), any one adjoining plot, not exceeding the previous grant in area, if not previously applied for, and if available for disposal by Government, may, at the grantee's request, he surveyed at his expense, marked off, and reserved as a future grant to him; but subject to the obligations that within five years from the date of his previous grant he shall fulfil the

conditions (87.)

conditions necessary to his being recorded as proprietor of this further grant, and that two-thirds of the previous grant shall within the same time have been brought under cultivation. If he should fail in either obligation, the reservation of the plot will cease.

32. There need be no limit to the number of further grants, which may be succes-

sively taken up on fulfilment of these obligations.

33. Holders of grants under any existing rules, who have not yet completed the purchase of their grants, will be allowed to commute them under the new rules, but without being subject to the limitation of the new rules as to area. The area which, in such cases, the grantee will be at liberty to purchase absolutely, will be determined by the provisions of the original grant; and he will be free to purchase absolutely as much or as little of that area as may suit him, retaining, if he pleases, the remainder upon the terms of the original grant.

34. Where there are exclusive rights of occupancy, pasturage, wood cutting, turf cutting, or other like rights in unassessed waste land, such waste land may be sold under the above rules, but only to those who shall satisfy the collector that they possess such rights by prescription, or have obtained them by purchase. It will be an important part of the collector's duty to make certain that any transfer of such rights shall have been

made with a complete and fair understanding on the part of all concerned.

35. In a ryotwarry district, lands for which an assessment has been fixed, but which have been uncultivated for five years and upwards, and which are at the absolute disposal of the Government, may be sold under the same conditions as unassessed waste lands, excepting that the price shall be 20 years' purchase of the assessment.

36. The right of purchase on these terms should, in the first instance, be tendered to the inhabitants of the village within whose bounds the lands may be situated, or who may

have been in the habit of using it.

37. The tenure of all waste lands granted under this resolution will be that of an heritable and transferable property held in perpetuity, free from all claims either of the Government or of third persons, prior to or inconsistent with the grant.

II. As to the Redemption of the Land Revenue.

38. Great caution is necessary in dealing with what has always formed so large a part of the revenues of the Government of India. The Governor General in Council proposes, therefore, in the first instance, to limit the permission of redemption in any one district to such a number of estates as shall, in their aggregate assessment, not exceed 10 per cent. of the total land tax of the collectorate or corresponding fiscal division of the

39. This restriction will enable Government to ascertain in each province, without undue risk to its permanent fiscal resources, the practical effect of permitting the redemption, both in completely populated and well cultivated districts, and in those where there is much uncultivated land and a thin population. It will afford an opportunity of hereafter reconsidering the effects of the measure with the light of ample experience, while the limit which it prescribes is large enough to allow of a considerable number of those who may be able and desirous of redeeming the Land Revenue of their estates, to do so partially or wholly.

40. In any case, when redemption shall have reached the limit of 10 per cent. of the . total Land Revenue of the collectorate, the result is to be reported to the Governor General in Council, with a view, if expedient, to the enlargement of the limit in that

collectorate, and to the permission of further redemption.

41. The price to be paid is fixed at 20 years' purchase of the existing assessment.

42. Doubts are expressed by experienced officers whether many purchasers will come forward at such a rate, so long as the current rates of interest for money lent on security, or employed in trade, continue as high as at present. But justice to the public creditor, and a due care for the resources of the Government, require that as long as the public revenue is no more than sufficient to meet the current charges of the empire and the interest of its debt, no lower terms of redemption of a permanent tax forming the security for that debt should be accepted than will, when the price is invested in the public securities, afford a corresponding relief in the payment of interest.

.43. The tenure obtained will, as in the case of waste lands, be that of an heritable and transferable property held in perpetuity, free of all demand on account of land revenue or of the Government. But such tenure will not carry with it, as that of waste lands will, immunity from any legal claims, other than those of Government, to which the lands

may be subject, and which may date prior to the grant under this resolution.

44. Also the same steps will be taken to define the exact extent and limits of the property by means of plans and survey records,

45. In

45. In districts in which the land revenue is permanently settled, permission to redeem will be confined to the person who has the right to pay the Government land revenue, rent, assessment, or jumma; and its effect will be strictly limited to such Government claims, reserving all existing sub-tenures or subordinate rights of occupancy.

46. In districts in which the land revenue is not permanently settled, the party who has the right to pay the Government land revenue, rent, or jumma, will be permitted to

redeem it only when he also possesses the right of occupancy of the land.

47. The freedom of tenure conferred by redemption of land revenue wilk he absolute only as against the Government. It will be given on *prima facie* evidence of the rights above mentioned, and other parties contesting those rights and claiming the land will be as free as before to sue the holder in the civil courts.

48. The assessment on which the purchase money will be calculated will, in perma-

nently settled districts, be the permanent assessment.

In temporarily settled districts it will be the assessment of the last settlement.

49. It has been apprehended that the Government will suffer loss by such a rule where a temporary assessment has been fixed so low as to render it certain that a considerable

enhancement may be expected at the next settlement.

In such cases, the enhancement of the direct revenue from the land will of course be foregone; but in many parts of the country where this would happen there exist, in a peculiar degree, that amount of general intelligence and of confidence in the measures of the Government, and that sufficiency of capital, which would encourage landowners to redeem their land; and where this is the case, his Excellency in Council considers it as wise policy that those who may come forward to redeem should not be shut out from the full advantage of the measure by reason of their actual assessment being low.

The price fixed precludes any sacrifice of immediate revenue; and his Excellency in Council is convinced that even a few estates on which the land revenue has been redeemed, scattered through the country, would have, in many indirect ways, a beneficial effect on the unredeemed land revenue itself, as well as on other sources of Government

income.

50. Grants which have already been given for a term of years at progressively increasing rents, such as those in the Sunderbunds, will be treated as if the land were permanently settled, if the holder wishes to redeem the future land revenue at the highest rate fixed for any year during the currency of the grant,—provided it shall not exceed the rate fixed in paragraph 29 of this resolution,—and if there is no right of occupancy other than that of the lessee, or that derived from him.

51. Where no right of proprietorship or of occupancy exists in any party, and the land is simply held from year to year or by tenants at will, the actual tenant should be allowed to redeem, unless there be competition, when the redemption should take place.

by auction.

52. Where estates are assessed in shares (such as coparcenary estates held on Byachara, Pattadaree, Nirwa, or Baghdar tenures) it will be necessary to define that nothing more is sold than the right of the Government to levy an assessment, and that this is sold only to those who are under liability to pay that assessment. Moreover, that the purchasers will remain subject to all other customary liabilities, whether to individuals or to communities.

These conditions are indispensable to ensuring that no other sharer's rights shall be

injuriously affected.

53. Such tenures will require peculiar care in dealing with them; but, provided that suitable and sufficient precautions be taken, there is no reason why those who hold them should be excluded from the benefits of the measure.

54. As in the cases of sale of waste lands, so in those of redemption of land revenue, no conditions will be imposed as to the expenditure of a given amount of capital, the growth of particular staples, or the like. The party redeeming the land revenue will be left entirely free to follow the course which he may deem most profitable to himself.

55. Provisions will be made in any legal enactment which may be passed to give effect to this resolution, that the party named in the grant, whether of waste land, or of land on which the assessment has been redeemed, or his legal heir or representative, shall be regarded as the sole legal owner of the land, subject only in the latter case to claims other than those of Government and to subtenures and subordinate rights of occupancy existing at the time of redemption, and that no transfer of property in it shall be recognised by our Courts or fiscal officers unless duly registered.

56. With a view to secure the Government and the public creditor against any loss of existing sources of Government income, provision will be made by law that all sums paid in purchase of waste lands, or in redemption of land revenue, or in otherwise forestalling

(87.) B 2

the land revenue, shall be paid to Commissioners, and periodically invested in such manner as the law may direct. The Commissioners will report annually to Government the total amount they have received and invested, and the districts from which it has been received, and their reports will be published.

57. The local Governments will be called on to prepare the draft of a law to give legal effect to these measures within their several jurisdictions, so as to secure for all grantees

a legislative title to their property.

But it is not necessary to await the enactment of such a law before making known, and, as far as practicable, acting upon the rules which have been here laid down.

By order of his Excellency the Governor General in Council.

(Signed) W. GREY, Secretary to the Government of India.

From the Right Honourable Lord Stanley, Secretary of State for India, to his Excellency the Right Honourable the Governor General of India in Council, No. 2, dated London, 31 December 1858.

Many applications have been recently addressed to the Court of Directors of the East India Company and to myself by persons who, either on behalf of themselves or of companies which they propose to establish, are desirous of obtaining grants of unoccupied land for the purpose of carrying on the cultivation of cotton and of other exportable products for the supply of manufacturers in this country. The replies which have been addressed to these applications have generally been to the effect that, while the Home authorities desire to extend all proper encouragement to the investment of British capital in the development of the resources of India, it will be necessary that, in regard to grants of land in any particular localities, the applicants should place themselves in communication with the authorities on the spot. They have been further informed, that if it should appear on inquiry that there is land at the disposal of Government suited for the required purposes, and that the local authorities have no objection to offer to its transfer to the persons applying for it, the Home authorities will be prepared to authorise the grant of such land in perpetuity, on such reasonable terms and subject to such conditions as may be agreed on between the local Government and the applicants or their agents..

2. The matter having been considered by me in Council, I have now to communicate

to you the following observations:

3. Most of the applicants are anxious to obtain "a grant of land in fee simple," by which term I understand them to mean a grant of land in perpetuity, either gratuitously or in consideration of an immediate payment, under which the land should be for ever discharged from all demand on account of land revenue.

4. I am aware that the extent of land absolutely at the disposal of the Government of India, in which no rights either of proprietorship or of occupancy are known either to exist at present, or to have existed in former times, and consequently liable to be again put forward, is extremely limited. In such districts as the Dehra Dhoon, Assam, the Sunderbunds, Kumaon, Gurwhal, and others similarly situated, where large tracts of unreclaimed land are to be found absolutely at the disposal of the State, rules have already been promulgated, under which settlers can obtain allotments on very easy conditions, and for long terms of years, but in no case, I apprehend, extending to a grant in perpetuity. In such cases I desire that you will take such steps as may seem to you expedient for the purpose of permitting grantees to commute the annual payments stipu-. lated for under the rules (after a specified term of rent-free occupancy), for a fixed sum per acre, to be paid on receiving possession of the grant. In all other respects, and particularly in regard to the conditions which provide for a certain proportion of the land to be cleared and brought under cultivation within specified periods, the rules will of course remain unaltered. You will report to me the course which you propose to follow in carrying out these instructions.

5. In their Despatch of the 6th May (No. 6) 1857, paragraph 14, the Court of Directors, in reviewing the measures proposed to be adopted on introducing an improved system of revenue administration into the districts assigned to us by the Nizam under the treaty of 1853, informed you, that, had the territory been entirely at their disposal, they would have had no objection (considering the large extent of unoccupied land, to the proprietorship of which there were apparently no claimants,) to sanction, as an experiment, "the alienation in perpetuity to any persons of substance and respectability, of land belonging to the Government, upon condition of the application of a certain amount of capital to the cultivation of the most valuable products of the soil," although the Court at the same time expressed an opinion that easy terms of long lease, such as for a period of 20 or 30 years, might be sufficient at present to attract British capitalists. It does not appear that the Court's suggestion has yet received your attention, and I now desire that you will take it into your consideration.

- 6. It appears to me that the question of granting unoccupied lands in perpetuity, discharged from all demand for land revenue on the part of the State, is intimately connected with another question which has of late attracted much attention in this country, viz., the expediency of permitting the proprietors of estates subject to the payment of revenue to redeem the land-tax by the immediate payment of a sum of equivalent value. In those parts of India which are under perpetual settlement, such as Bengal and the Northern Circars (so far as the estates originally permanently settled have not lapsed to Government, and are now under Khas management), the difficulty of arriving at a satisfactory decision will be the least experienced. It is obvious that if a zemindar, bound to pay in perpetuity a fixed jumma of a certain amount per annum, is permitted to redeem that obligation by the payment of an immediate equivalent (all existing tenures and rights of occupancy being, of course, in no way injuriously affected by the transaction), and that the amount so paid is applied to the extinction of debt, the Government remains in precisely the same financial position, the balance of its receipts and charges being unaltered. The process in this case is simply the extinction of a perpetual annuity by the payment of its value in a simple sum; but in estimating that value, it must be borne in mind that, while the perpetual annuity is of fixed amount, liable nether to increase nor diminution, the interest on the public debt, which may be extinguished by the transaction, is of a fluctuating character, and that the charge on the State on its account may hereafter be reduced by judicious financial arrange-.
- 7. But the political results of such a change cannot be overlooked. The fortunes of the zemindar, who has been allowed to extinguish his fixed annual liabilities by a single payment, are, from thenceforth, still more intimately connected than they are at present with those of the British Government. The immunity from taxation which he is enabled under our rule to claim, and which no native conqueror could be expected to recognise, renders his loyalty a matter of prudence and self-interest. He is attached to the cause of order by a tie similar to, and not less strong than that which binds the fundaholder of a European State. This is no slight advantage, and may fairly be held to counterbalance some inconveniences of detail, which may arise in effecting an arrangement such as is here suggested.
- 8. In the larger portion of India, where the settlement of the land revenue is made for limited periods, the difficulties attending such a measure as the redemption of the landtax appear to me to be much less easily encountered. The settlements which have been concluded in the North-West Provinces, and in portions of Bombay, and which are now commenced in the Presidency of Madras, provide for a revision of the money amount payable to the State, in commutation of the Government share of the net proceeds of the land, after the expiration of a period of 30 years, so that if, from whatever cause, the relation between the value of silver and that of agricultural produce should be found to have changed, the opportunity is afforded from time to time of readjusting the pecuniary demand on the cultivators of the soil, without adding to their burdens, or sacrificing the just dues of the State. This consideration appears to me to be most important, especially in a country like India, where so large a proportion of the public income has from time immemorial been derived from the share reserved to Government of the produce of the land. Under such circumstances, the permission to redeem the land-tax can operate only, in so far as the people may avail themselves of such permission, as a permanent settlement of the land-tax at its present amount. The basis of calculation for the redemption can only be the rate of assessment now actually paid; and the redemption being once effected, the State is for ever precluded, whatever change of circumstances may hereafter take place, from participating in the advantages which, there is every reason to hope and anticipate, will follow the measures which are now in active progress for improving the administration, and for developing the material resources of the country. Weighing these difficulties on the one hand, but remembering on the other the importance of affording all possible encouragement to the employment of British capital, skill, and enterprize, in the development of the material resources of India, I commend to your earnest and early consideration the important questions treated in this Despatch; but I particularly request that in any suggestions or recommendations (87.)

dations which you may submit to me, you will be especially careful not to confine them to such as may be calculated for the exclusive advantage of European settlers, and which cannot be equally participated in by the agricultural community generally.

From the Right Honourable Lord Stanley, Secretary of State for India, to his Excellency the Right Honourable the Governor General of India in Council, No. 1, dated London, 16th March 1859.

Revenue.

Foreign Letter dated 3rd
July (No. 43)
1857, pp. 75 to
77. Ditto,
23rd Oct.
(No. 57) 1858.

My Lord,

I HAVE considered in Council the paragraphs and letter referred to in the margin,* in which you inform me that, subject to the approval of Her Majesty's Government, you have authorized the sale to Mr. Atherton, of the Bengal Civil Service, of 1,000 acres of land at Holta, in the district of Kangra, the sum of 1,500 rupees being paid for the proprietary right, at an annual quit-rent of 4 annas per acre, the land remaining in the possession of Government until such time as Mr. Atherton may be in a position to retire on a pension, so as to avoid any breach of the rule which prohibits the occupation of land

for agricultural purposes by public servants.

2. The land in question forms a portion of an area of 2,100 acres, which is stated to have been reserved at the settlement for experimental tea cultivation. The Government plantations now comprise 751 acres, and the remaining 1,349 acres are used for pasture by the zemindars of adjoining villages. It appears that they put forward a claim to the possession of this land at the time of settlement, and that it was disallowed, but on what grounds is not stated. I wish to receive full particulars of this claim, and of your decision upon it. The sale to Mr. Atherton will, of course, not be confirmed until you shall have fully satisfied yourselves that it is without foundation. If satisfied that their claim to the proprietary right in the land is groundless, you will still consider their right to compensation for being deprived of the pasture, if they have long enjoyed it.

3. In the event of its being found that the land is at the absolute disposal of the Government, or that any parties possessing an interest in it have been fully satisfied, I shall not offer any objection to the arrangement which you propose to make with Mr. Atherton; but I presume that the terms mentioned in Major Lake's letter of 28th August 1856 will be maintained, viz., that'the quit-rent of 4 annas per acre is to endure only for the currency of the existing settlement, but that a guarantee shall be given that at the next settlement the rate shall not exceed 1 rupee per acre, the right to all mineral products being reserved to the Government, and Mr. Atherton being responsible for any expense incurred in ascertaining and marking off the boundaries. On the termination of the existing settlement, Mr. Atherton should be allowed to redeem the payment due to Government, and thenceforth to hold his land free in perpetuity.

4. I observe it stated in the papers which accompany your letter under reply, that the extent of cultural land in the Punjab, at the absolute disposal of the Government, is very With reference to applications which may be made in this country for grants of land under such conditions as, after considering my Despatch of the 22d December last, No. 2, you may be prepared to recommend, it is very desirable that Her Majesty's Government should be informed of the extent of land capable of cultivation at the disposal of the Government, not only in the Punjaub, but throughout British India, and I desire that you will take such steps as may be necessary for obtaining that information; you will then submit it to me in a condensed form, accompanied by a statement of the conditions which, having regard to the difference in the systems of revenue administration prevailing in the respective localities, you would recommend for disposing of such lands, either for terms of years or in perpetuity, to persons desirous of bringing them into cultivation. Your report should distinguish, as far as possible, the present state of these cultural tracts, whether they are covered with timber forests, or consist of grass plains interspersed with jheels, capable of being drained, or if they are tracts requiring expensive artificial means to make them productive. Her Majesty's Government will then be enabled to afford to applicants in this country an amount of information respecting the facilities offered to persons proposing to settle in India for agricultural purposes, which they are not now in a condition to furnish. All such applicants will, of course, be required to make their arrangements with regard to the occupation of land with the local authorities.

Government of India.—Home Department.

Revenue Consultation, 29 April 1859.

(No. 5.)

From W. Grey, Esq., Secretary to the Government of India,

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To the Secretary to the Government of Fort St. George - No. 844

To the Secretary to the Government of Bombay - No. 845

To the Secretary to the Government of Bengal - No. 866

To the Secretary to the Government of the North-Western

Provinces - No. 846

To the Secretary to the Government of the Punjab - No. 847
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WITH reference to the accompanying extract (paragraph 4) of a Despatch No. 1, dated the 16th March 1859, from the Right Honourable the Secretary of State for India, I am directed to request that, with the permission of the

steps may be taken to procure accurate information in regard to the extent and nature of the culturable land which is at the absolute disposal of the Government, within the limits of and also as to the conditions on which such lands might properly and expediently be disposed of to persons desirous of bringing them into cultivation.

Right Honourable the Governor in Council. Honourable the Lieutenant Governor.

The Madras Presidency.
The Bombay Presidency.
The Lieutenant Governorship of the North-Western Provinces.
The Lieutenant Governorship of Bengal.
The Lieutenant Governorship of the Punjab.

Ordered also, that a copy of the foregoing circular, and of the extract from the Secretary of State's Despatch therein referred to, be sent to the Foreign Department, for the collection of similar information in respect to provinces under the control of that department.

(No. 1.)

From W. Grey, Esq., Secretary to the Government of India,

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To the Secretary to the Government of Fort St. George
To the Secretary to the Government of Bombay - No. 1551
To the Secretary to the Government of Bengal - No. 1518
To the Secretary to the Government of the North-Western
Provinces - No. 1552
To the Secretary to the Government of the Punjab - No. 1553
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I AM directed to transmit, for the consideration of *
a copy of the Secretary of State's Despatch in
the Revenue Department, noted in the margin,† and to request
that the Governor General in Council may be favoured with an
early communication of the opinion of ‡

on the questions discussed in the Despatch. If it should appear to the desirable to consult any of the officers of force Government upon the Despatch, the Governor General in Council sees no objection to that course being taken, but the great importance and difficulty of the questions submitted for consideration would seem to suggest the expediency of selecting for the purpose a few officers of mark rather than of circulating the Despatch for the opinions of the officers

of the Revenue Department generally.

2. With regard to the instructions which are conveyed in the 4th paragraph of the Despatch, and which may be at once acted upon, I am directed to state that those instructions are not understood by the Governor General in Council as dealing with the question of granting lands in perpetuity, discharged for ever from all demand on account of land revenue, but merely as directing that, under the existing rules for the grant of waste lands, grantees shall be permitted to commute the annual payments stipulated for

Madras.—His Excellency the Governor in Council.
 Bombay.—Right Honourable the Governor in Council.
 Bengal - North-Western Provinces Punjab - The Honourable the Lieutenant Governor.

Madras.—His Excellency in Council.
Bombay.—His Lordship in Council.
Bengal
North-Western Provinces
Punjab

His Honor.

§ Bombay The Madras Bengal North-Western Provinces Punjab

under those rules, by a single payment at the time of receiving possession of the grant. The question of disposing of waste lands in perpetuity, free of all prospective charge for land revenue, is understood to be left for consideration as a part of the great general question of permitting the land tax of India to be redeemed. If there were any doubt as to this being the correct construction of the orders contained in the Despatch now forwarded, it would be removed, I am desired to observe, by the tenor of the 4th paragraph of Lord Stanley's subsequent Despatch No. 1, dated the 16th of March, a copy

844, Madras. 845, Bombay. 866, Bengal.

846, North-Western Provinces. 847, Punjab.

of which was forwarded to you with my letter No. the 27th April. I am to add, that the Governor General in. Council perceives no objection to extending to existing grantees the permission to commute the annual payments for which they have agreed.

Ordered also, that in continuation of the extract from this Department, No. 1152, dated the 27th April 1859, a copy of the foregoing circular, and of the Secretary of State's Despatch therein referred to, be sent to the Foreign Department, in order that those officers subordinate to that Department may be referred to, whose opinions on the questions discussed in the Despatch it may be considered desirable to have, and with a view to the issue of the necessary orders in regard to the commutation of the annual payment of grantees of waste lands in the provinces under the control of that Department.

From J. D. Bourdillon, Esq., Secretary to Government, Fort St. George, to W. Grey, Esq., Secretary to the Government of India, No. 1132, dated 25 August 1859.

I have the honour to acknowledge your letter of the 1st instant, transmitting copy of a Despatch from the Secretary of State, dated 31 December 1859, on the subject of the redemption of the land tax in India, and requesting the opinion of this Government on the matter.

2. I am directed to state, in reply, that the careful attention of this Government has recently been given to the subject thus propounded, and to transmit for the information of the Government of India copy of an order passed on the 5th instant, which contains their views on the question of the proposed redemption as applied to the general land revenue of India (paragraph 2), as well as of the extent to which in their opinion it may beneficially be acted on in relation to certain limited portions of the land revenue. I am directed to mention that it was a consideration of the necessity and advantage of strengthening the tenure of land in certain cases, which brought the subject under deliberation; but that the Government were guided and encouraged in the views which they adopted by the opinions expressed in Lord Stanley's Despatch now received, a copy of which was communicated with Mr. Chapman's letter of June 2, No. 1104.

3. Adverting to the second paragraph of your letter, I am desired to observe that in this Presidency the land held for a term of years is very limited, viz., that taken by European settlers or by natives from the low country, on the Nilgiri and Shervaroy Hills. Such land is held for 30 years in the former case, and for 21 years in the latter, except building land on the Nilgiris, which is held for 99 years. In every case, however, the assessment on the land is so high that it could not be raised without entirely setting aside the established rule of Ryotwar Settlements, not to tax improvements made by the holder of land. The land in question, therefore, must be regarded, for all practical purposes, as held on a permanent tenure, subject to the payment of the assessment or quit-rent. This being the case, if the tax on this land was to be redeemed at all, it must be redeemed in perpetuity, not less than on the other lands included in the order, all which are held on a permanent tenure. And the Governor in Council continues of opinion that this operation, limited as the order limits it, will be of great benefit to the public; and that the trifling sacrifice of current revenue, which it will eventually entail, will be much more than compensated to the Government indirectly, through the stimulus to improvement in various ways which will be created by the security of tenure.

4. I am further directed to explain that the redemption price was fixed at 20 years' purchase of the quit-rent, because that amount will somewhat more than extinguish debt equal to the quit-rent. In this particular the analogy of the law in England was

AND REDEMPTION OF LAND REVENUE (INDIA).

REVENUE DEPARTMENT.

Proceedings of the Madras Government, dated 5th August 1859, No. 1053.

A LATE Dispatch from the Home Government to the Government of India discussed 31st Decemthe policy of permitting the redemption of the land tax in India, and the creation by ber 1858. that means of absolute freeholds.

2. The objection to such redemption in India has always been felt to be that in this country the land tax is the main constituent of the public revenue, and not a mere insignificant portion of it as in England. In the opinion of this Government this objection is decisive as respects the land revenue generally; and they would deprecate such a sacrifice of the State income. But the objection does not apply to building land and land occupied by buildings. Such land is limited in total extent, and unimportant as respects the revenue; but at the same time it is very largely distributed throughout the community, and it is a species of property in which security of tenure is peculiarly important, and is recognised to be so in all countries.

3. With the view of giving house owners in this country the advantage of an absolute freehold right, the Governor in Council has resolved to sell outright the fee simple of all land now used or hereafter required and available for building, without any reservation

of quit rent, and with an absolute and indefeasible title.

4. The operation of this resolution will vary according to the nature of the case.

1st. Land hereafter sought for building purposes, by Europeans or natives, will be put up to auction sale, and sold out and out to the highest bidder, the upset price being 20 times the amount of the yearly quit rent or tax on the land.

2d. In the case of land now occupied wholly or in part by buildings and paying quit rent, or justly liable to it, the owners shall have the option of converting it into freehold,

by payment of a sum of money equal to 20 times the yearly quit-rent.

3d. In the case of land in towns now actually occupied and not liable to quit-rent, and not being inam or gramanattam or village site, it shall be open to the holder to convert his holding into an absolute freehold tenure, on application only and without any payment. The applicant, however, will be required to produce good prima facie evidence of, title, equal to that arising in the preceding case out of the payment of quit-rent and holding the puttah.

5. In all the three cases above described, a title deed will be given on the completion of the transaction, under the seal of the Government, declaring the absolute title of the holder free of all demands on account of land revenue, and with full power to the holder

to alienate the land or dispose of it otherwise at pleasure.

It is to be understood, however, that this transaction will not affect the liability of the premises to payments for municipal or other local purposes, or for the motarfah, so long as that tax shall continue.

It is also to be understood that the title so to be given by Government will be absolute only as against Government. It will be given on *primâ facie* evidence of title; but other parties claiming the land will be as free as before to sue the holder in the civil courts.

6. This order will be held to apply to the contemplated railway towns. The existing arrangements respecting these towns are based on a yearly quit-rent and a small fine on entry. The terms have not yet been taken advantage of in any single instance; they are hereby wholly abrogated, and those above detailed are substituted for them. The other rules and regulations respecting these towns, viz., all excepting those relating to

the two points above specified will still remain in force.

7. The foregoing paragraphs have reference to land occupied for buildings. But the Governor in Council is further of opinion that in the Collectorate of Madras the rules may have a larger application. In this district the land revenue is very limited; the total revenue in it amounts to 15 lakhs of rupees, independently of sea customs; but the land revenue, excluding what is called ground-rent, is no more than 68,000 rupees. This small sum is paid by nearly 30,000 persons; and the land is occupied partly by buildings and partly in gardens and rice fields. Considering the circumstances of this Collectorate, the large proportion of the land occupied with buildings, the insignificant amount of the land revenue, and the special importance of valid titles in such a locality, the Governor in Council resolves to make this order applicable to the whole of the taxpaying private land within the Collectorate of Madras. The case of the Government land occupied on a monthly ground-rent will be considered separately after further inquiry.

(87.) C 8. For

8. For similar reasons he resolves to make the order applicable also to the whole of the land on the Nilgiri, the Sherveroy, and Pulney Hills, and to coffee lands in the Wynaud talook. In the last-mentioned case it will generally be the land tax only that is redeemed, not the proprietor's fee or rent; but where the proprietary right is vested in

the Government, he will be prepared to allow the redemption of the rent also.

9. The foregoing rules contemplate the redemption and extinction of the land tax; but some holders of tax-paying land, from want of capital or other cause, may be unable or indisposed to redeem the tax. In such cases the Governor in Council will be prepared, with the view of strengthening the tenure, to issue in place of the yearly puttahs permanent title deeds under the seal of the Government, and resembling in every respect the absolute freehold title deeds spoken of above in paragraph 5, except in reserving the usual yearly tax or quit-rent.

In such cases also this qualified freehold will be capable of being at any time converted into an absolute freehold, by the payment of a sum equal to 20 years' tax or

quit-rent.

10. Resolved, that this order be communicated to the Board of Revenue, with the request that they will take the necessary means to make it generally known throughout the districts, and to encourage the holders of land of any of the descriptions specified to. take advantage of its provisions.

11. Resolved also, that they be requested to submit for approval drafts of title deeds to be issued in the several cases; these should be based on those approved for the inams,

with the necessary modifications to suit the different circumstances of the land.

MADRAS.

(No. 1,490.)

From J. D. Bourdillon, Esq., Secretary to Government, Fort St. George.

Revenue Department,

Sir, Fort St. George, 2 November, 1859. WITH reference to your letter of the 27th April 1859, No. 844, I am directed to transmit, for the information of the Government of India, copy of a letter from the Board of Revenue at this Presidency, with a statement showing the extent of culturable waste land in each Collectorate. The contents of the statement, as you will observe in the Board's letter, cannot be relied on as strictly accurate; but they may safely be

regarded as sufficiently so for all practical purposes.

2. The total extent of culturable waste land is given at 13,554,333 acres; but I am to point out that only alimited part of this large extent is at the absolute disposal of Government, the remainder being subject to certain established and recognized rights of the village communities. Only a very small proportion of the whole also can be regarded

as at all suited to the purposes of European settlers.

3. With respect to the terms on which lands at the disposal of Government may properly be given to settlers, I am directed to refer the Government of India to the Proceedings of this Government, dated 5th August, 1859, No. 1,053.* Considering the small extent of land likely to be thus taken, and the great importance in the eyes of an English colonist, of an absolute title, the Governor in Council is of opinion that the conditions stated in that order should be applicable to all land so taken.

> 1 have, &c., (Signed) J. D. Bourdillon, Secretary to Government.

A late Dispatch from the Home Government to the Government of India + discussed the policy of permitting the redemption of the land tax in India, and the creation by that means of absolute freeholds.

3. With the view of giving house owners in this country the advantage of an absolute freehold right, the Governor in Council has resolved to sell outright the fee-simple of all land now used or hereafter required, and available for building, without any reservation of quit-rent, and with an absolute and indefeasible title.

(No. 4157.)

† 31st December 1858.

^{*} Proceedings of the Madras Government, Revenue Department, dated 5 August 1859, No. 1,053.

^{2.} The objection to such redemption in India has always been felt to be, that in this country the land-tax 2. The objection to such redemption in India has always been reit to be, that in this country the land-tax is the main constituent of the public revenue, and not a mere insignificant portion of it, as in England. In the opinion of this Government, this objection is decisive as respects the land revenue generally; and they would deprecate such a sacrifice of the State income. But the objection does not apply to building land and land occupied by buildings. Such land is limited in total extent, and unimportant as respects the revenue; but, at the same time, it is very largely distributed throughout the community, and it is a species of property is recognised to be so in all countries. in which security of tenure is peculiarly important, and is recognised to be so in all countries.

(No. 4,157.)

From W. Hudleston, Esq., Acting Secretary to the Board of Revenue, to J. D. Bourdillon, Esq., Secretary to Government, Revenue Department.

Sir,

WITH reference to the proceedings of the Madras Government, dated 28th June 1859, Revenue In cons. 29th Department, No. 859, communicating copy of the letter from the Government of India, dated 27th June 1859, April 1859, No. 844, and of its enclosure, together with copy of the dispatch from the Secretary of No. 3129. State for India, dated 31st December 1858, I am directed by the Board of Revenue to submit a statement compiled from the records of their office, showing the extent and nature of the unoccupied cultivable land in this presidency as entered in the public accounts, and which may be assumed to be almost absolutely at the disposal of Government.

2. It was the first intention of the Board to circulate these papers among the collectors, and require the desired information from them, but as nothing better could be furnished by them than what is already supplied in their returns of cultivable area, cultivation and waste, the Board have had the statement prepared from the sources available in their office.

3. The returns from those districts, marginally noted, where no regular survey has been made, are Ganjam. very defective, and show only the extent of waste according to some "mamool" accounts. In all such cases an approximate amount has been calculated as the probable assessment with reference to that borne by the actual cultivation.

4. The main principle observed in the preparation of the statement now submitted, from which Tinnevelly. Madras, Malabar, and Canara are omitted, as no definite information is obtainable from them in their unsurveyed state and peculiar system of land tenures, is as follows. From the total ayacut or recorded

Vizagapatam. Masulipatam. Kurnool. anjore.

4. The operation of this resolution will vary according to the nature of the case.

1st. Land hereafter sought for building purposes, by Europeans or natives, will be put up to auction sale, and sold out and out to the highest bidder, the up-set price being 20 times the amount of the yearly quit-rent or tax on the land

2d. In the case of land now occupied wholly or in part by buildings, and paying quit-rent, or justly liable to it, the owners shall have the option of converting it into freehold, by payment of a sum of money equal to 20 times the yearly quit-rent.

3d. In the case of land in towns now actually occupied, and not liable to quit-rent, and not being inam or gramanattam or village site, it shall be open to the holder to convert his holding into an absolute freehold tenure, on application only and without any payment. The applicant, however, will be required to produce good prima facie evidence of title, equal to that arising in the preceding case out of the payment of quit-rent and holding the pottah.

5. In all the three cases above described, a title-deed will be given on the completion of the transaction, under the seal of the Government, declaring the absolute title of the holder, free of all demands on account of land revenue, and with full power to the holder to alienate the land or dispose of it otherwise at pleasure.

It is to be understood, however, that this transaction will not affect the liability of the premises to payments

for municipal or other local purposes, or for the moturfah, so long as that tax shall continue.

It is also to be understood that the title so to be given by Government will be absolute only as against

Government. It will be given on primâ facie evidence of title; but other parties claiming the land will be as free as before to sue the holder in the civil courts.

6. This order will be held to apply to the contemplated railway towns. The existing arrangements respecting these towns are based on a yearly quit-rent and a small fine on entry. The terms have not yet been taken advantage of in any single instance; they are hereby wholly abrogated, and those above detailed are substituted for them. The other rules and resulting respecting these towns are for them. The other rules and regulations respecting these towns, viz., all excepting those relating to the two points above specified, will still remain in force.

7. The foregoing paragraphs have reference to land occupied for buildings; but the Governor in Council is further of opinion that in the Collectorate of Madras the rules may have a larger application. In this district the land revenue is very limited; the total revenue in it amounts to 15 lakhs of rupees, independently of sea customs; but the land revenue, excluding what is called ground-rent, is no more than 68,000 rupees. This small sum is paid by nearly 30,000 persons, and the land is occupied partly by buildings and partly in gardens and rice fields. Considering the circumstances of this Collectorate, the large proportion of the land occupied with buildings, the insignificant amount of the land revenue, and the special importance of valid titles in such a locality, the Governor in Council resolves to make this order applicable to the whole of the tax-paying private land within the Collectorate of Madras. The case of the Government land occupied on a monthly groundrent will be considered separately after further inquiry.

8. For similar reasons he resolves to make the order applicable also to the whole of the land on the Nilgherri, the Sheveroy, and Pulney Hills, and to coffee lands in the Wynaad talook. In the last-mentioned case it will generally be the land tax only that is redeemed, not the proprietor's fee or rent; but where the proprietary right is vested in the Government, he will be prepared to allow the redemption of the rent also.

9. The foregoing rules contemplate the redemption and extinction of the land-tax; but some holders of tax-paying land, from want of capital or other cause, may be unable or indisposed to redeem the tax. In such cases the Governor in Council will be prepared, with a view of strengthening the tenure, to issue, in place of the yearly pottahs, permanent title-deeds under the seal of the Government and resembling in every respect the absolute free-hold title-deeds spoken of above in para. 5, except in reserving the usual yearly tax or quit-rent.

In such cases also this qualified freehold will be capable of being at any time converted into an absolute freehold, by the payment of a sum equal to 20 years' tax or quit-rent.

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10. Resolved, that this order be communicated to the Board of Revenue, with the request that they will take the necessary means to make it generally known throughout the districts, and to encourage the holders of land of any of the descriptions specified to take advantage of its provisions.

11. Resolved also, that they be requested to submit for approval drafts of title deeds to be issued in the several cases; these should be based on those approved for the inams, with the necessary modifications to suit the different circumstance of the land. the different circumstances of the land.

(True extract.) (signed)

J. D. BOURDILLON, Secretary to Government.

cultivable

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Pro. 14th October 1859.

cultivable area in each district, the parumboke and inam are deducted, and from the remainder, the extent of land in occupation in Fusly 1267 has been deducted. What remains has been taken as the extent of land in occupation in Fusly 1267 has been deducted. extent of waste or cultivable land at the disposal of Government.

5. The entire extent of land thus found is 13,554,333 acres, with an estimated assessment of 1,63,15,353 rupees, at the average rate on the cultivation. Of this, the extent of land which might be classed as "wet," that is, irrigated by natural sources, or within the influence of artificial irrigation, is estimated at 2,017,109 acres, and that of unirrigated at 11,537,224 acres.

6. Most part of this land is scattered over a wide extent of country. There may be here and there compact blocks sufficiently large to form convenient holdings or properties, but most of these would be found to be covered with thick jungles, and could not be brought under cultivation without much

found to be covered with thick jungles, and could not be brought under cultivation without much labour and capital. The exact extent, present actual condition, and productive powers of each of such tracts cannot be satisfactorily ascertained without laborious inquiries, and after all, the information so obtained would not be definite, and be of very little use to persons desirous of settling in India for

agricultural purposes. 7. The Board are aware that much difference of opinion exists as to how far such lands are at the absolute disposal of Government, especially in those districts in which the traditional "Mirasi" is now recognised. This, however, has certainly ceased to be even asserted for years past in many districts, in which, according to tradition, it must have existed at one time, and Madras, Chingleput, Tanjore, and Tinnevelly may be named as those in which alone it is now upheld to any extent, although in all districts, to a legitimate extent, the rights of the landholders to enjoy in common and free of assessment a certain range of grazing ground, and their preferential right to take up lands beyond this extent,

applied for by non-residents, is conceded.

8. "Mirasi," however, undoubtedly had its duties and limits as well as its privileges, and it may be safely asserted that these last did not include the right to alienate waste without the consent of the Sirkar, or to insist on waste, for which they paid nothing, being retained as such until they themselves could provide tenants for it, who might be willing to hold under them, notwithstanding offers for the land might be made direct to the Sirkar.

The traditional origin of "Mirasi" was to encourage the reclamation of the waste, and the extension of cultivation. It is now often pressed into service as an argument to support the asserted right to

restrict the latter and to prevent the former.

9. Whether particular blocks of waste land shall be held to be absolutely at the disposal of Government for assignment to the first applicant cannot be decided by a general rule, but must be judged by the circumstances of each particular case. Government have already declared the terms on which land at

their absolute disposal may be obtained.

10. In conclusion, I am directed to state, that the collectors of Salem, Madura, and Coimbatore have been directed to state, if they can do so, what extent of cultivable land suited for European settlers, may be assumed to be at the absolute disposal of Government, without unduly restricting the limits of the present residents on the Shevaroy, Pulney, and Nilgherri ranges of hill country.

I have, &c.,
med) W. Hudleston, (Signed)

Revenue Board Office, Fort St. George, 14 October 1859. Acting Secretary.

STATEMENT showing the Extent and Assessment of CULTURABLE LANDS in the several Districts of the Madras Presidency, at the absolute disposal of Government.

Districts.		Irrigated,		Unirrigated.		Total.	
		Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment
1. Ganjam (a) - 2. Vizagapatam 3. Rajahmundry - 4. Masulipatam (b) - 5. Guntoor - 6. Nellore - 7. Cuddapali - 8. Bellary - 9. Kurnool (c) - 10. Chingleput - 11. North Arcot - 2. South Arcot - 13. Tanjore (c) - 14. Trichinopoly - 15. Madura - 16. Tinnevelly (c) - 17. Coimbatore - 18. Salem - Total		7,097 1,714 34,743 1,26,862 12,676 55,162 45,726 69,265 2,959 2,38,350 64,523 68,609 30,704 21,194 3,317 79,090 12,290 12,989	Rs. 18,514 22,041 43,802 3,42,932 73,554 4,68,809 3,23,180 5,76,283 25,688 7,34,884 9,46,946 3,32,575 3,45,873 1,92,670 1,33,715 9,23,219 81,364 91,183	5,364 1,386 1,37,516 94,329 4,67,098 3,62,059 24,91,021 33,69,555 3,76,475 2,60,745 3,61,610 8,80,606 1,14,612 5,99,653 6,48,604 7,06,843 13,73,555 3,96,057	Rs. 9,506 8,229 1,29,667 87,522 6,60,948 4,50,658 13,95,025 6,84,503 4,83,788 3,66,358 1,88,537 14,17,499 2,57,978 13,41,622 7,10,810 8,62,049 10,42,176 5,91,226	12,461 3,100 1,72,259 2,21,191 4,79,774 4,17,221 25,36,747 34,58,820 3,79,434 4,99,075 4,26,128 9,49,215 1,45,316 6,20,847 6,51,921 7,85,933 13,85,845 4,09,046 1,35,54,333	Rs. 28,020 30,270 1,73,469 3,80,474 7,34,502 9,19,467 17,18,203 12,60,786 5,09,476 11,01,242 11,35,483 17,50,074 6,03,851 15,34,293 8,44,523 17,85,266 11,23,540 6,82,403

⁽a). In the statement received from the Collector only the total ayacut extent was given. Its assessment was calculated on the average rate of assessment of the cultivation, and the extent and assessment of the irrigated and unirrigated ayacut were determined by proportion to the holding.

(b). The assessment on the ayacut was calculated by proportion to the cultivation.

(c). The ayacut assessment was calculated with reference to the average rate of assessment on the cultivation of Fusly 1266. W. HUDLESTON, Acting Secretary.

BOMBAY.

(Revenue Department,—No. 353 of 1860.)

From B. H. Ellis, Esq., Acting Secretary to the Government of Bombay.

Sir,

I AM directed to acknowledge your letter* calling for information in regard to the extent and nature of culturable land at the absolute disposal of Government in the Bombay Presidency, and also as to the conditions on which such lands might properly and expediently be disposed of to persons desirous of bringing them into cultivation.

2. In reply, I am desired to annex copies of reports by the officers named in the

margin, to whom references were made on the subject.

- 3. The only point that it appears necessary to notice in these reports has reference, I am to observe, to the Rutnagherry Collectorate. The late Collector, Mr. Turquand, has very much over-rated the amount of disposable land in the Collectorate. The land referred to as reclaimable is at present a salt marsh, full of deep holes, and years would be required before any kind of crop could be raised from it. Moreover, if Government were to grant to European settlers the lapsed villages to which Mr. Turquand refers, and which are chiefly tenanted by Dharekurrees, the grantees would find their operations hampered by the rights of occupants and sub-holders, who have acquired a title by prescription, or by the custom of the country, and who could not be disturbed by the new proprietor. In fact, the tenure on which lands in this Collectorate are held would render them all but useless to European settlers, except by purchasing the rights of the present occupants.
- 4. I am here desired to solicit attention to the remarks of Mr. Dickinson, which have

a particular value, as coming from a practical farmer.||
5. The result of the reports now submitted may be briefly summed up thus:—'

1st. The land available is of the poorer sort, and in detached pieces, not suited

2d. In districts where the available land is in larger tracts, the climate is deadly

to the European constitution.

- 3d. This Presidency does not offer facilities to settlers with a view to agricultural pursuits, and Major Merewether's advice in paras. 10 and 11 of his report ¶ is worthy of the attention of those who may be tempted, by the offer of easy terms, to invest their capital in the cultivation of large tracts of waste land lying in unhealthy localities.
- 6. Under these circumstances, his Lordship in Council considers that it is unnecessary to offer any suggestions for the disposal of these lands. As a general rule, the terms could not with reason vary from those on which culturable lands are usually occupied in this Presidency by natives of the country. Special cases may occur, in which it would be politic and just to offer more favourable terms; but for such cases no conditions can be settled beforehand, and the terms must be fixed after the applications are received.

I have, &c., (Signed) B. H. Ellis,

Bombay Castle, 26 January 1860.

Acting Secretary to Government.

Southern Division.

(Revenue Department.—No. 2,265 of 1859.) From E. G. Fawcett, Esq., Revenue Commissioner, Southern Division, to B. H. Ellis, Esq., Acting Secretary to Government, Bombay.

Poona, Revenue Commissioner's Office,

4 November 1859. I have the honour to acknowledge the receipt of your endorsement, No. 1,797, dated the 12th May last, with accompaniments, relative to the extent and nature of the culturable land at the absolute

disposal (87.)

No. 845, dated 27 April 1859, with accompaniment. † From the Revenue Commissioner, S. D., No. 2,265, dated 4 November 1859. From the Revenue Commissioner, N. D., No. 2,166, dated 14 November 1859, with accompaniment. From the Conservator of Forests, No. 762, dated 19 May 1859. From the Commissioner in Sind, No. 187, dated 15 June 1859, with accompaniment.

Vide para. a of Mr. Fawcett's Report. Holders with 4 permanent right of occupancy, subject to payment of Government revenue.

Quoted in para. 9 of Mr. Fawcett's Report. Accompaniment to Sir Bartle Frere's Memorandum, No. 187.

disposal of Government; and, in reply, to communicate the following information, supplied by the Collectors of this division, on the subject:

2. The Collector of Ahmednuggur, Mr. Tytler, states-

"In 1857-58 the waste land in this zillah was only 14 per cent.; this year it is about 12 per cent. and is steadily decreasing by about two per cent. per annum. In a few years, therefore, there will not be five per cent. of the culturable lands of this zillah unoccupied.

"The amount of land, therefore, at the absolute disposal of Government is at a minimum, and is all

of the poorest description.

"Land, however, can usually be purchased in the market. Its price is annually and rapidly rising. I do not think, however, that such lands hold out much encouragement to European settlers.'

3. Mr. Goldfinch, the Collector of Sholapoor, writes-"There are no large tracts of culturable land unappropriated, and the extent shown in the statement"

is made up of single fields here and there, throughout the Collectorate.

"A very large portion of this land is of the lowest class, and, though assessed as culturable, would not, except under very extraordinary circumstances, afford a remunerative return for capital invested in its improvement.

"There is no forest or jungle to be cleared from this land; in some instances there may be a few scattered stunted bushes; but, generally speaking, the land has merely to be broken up by the plough and cleared of the 'nutt,' a kind of wire-grass, by which most cultivated land, not utterly stony and

barren, is infested.

"As neither the climate nor soil of this province are calculated to tempt capitalists to settle, it is hardly worth while to discuss the terms on which land should be granted; and since the value of the different small plots, which go to make up the whole, differs according to locality, it is impossible to fix terms which would be equally applicable to all."

4. The Collector of Rutnagherry, Mr. Turquand, reports—
"The extent of such land available in this Collectorate is limited, owing to the nature of the prevailing land tenures. The villages of this Collectorate are either Koolargi or Zemindaree (Khotee). In the Koolargi villages the lands are held by independent proprietors (Dharakurees and Khatehs), whose tenure resembles the Deccan Meeras. The assessment on each estate (Dhara) fixed at the former survey, and remaining in force till a new survey, is paid by the Dharakurees and Khatehs, sometimes direct to Government, but generally through a headman (Khotee or Gaonkur), who, in these Koolargi villages, is simply a Collector of the Government revenue, engaging for the same with Government. The Dharakurees claim it as an incident of their tenure, by the custom of the country, that the waste land is the communal property of the village. About nine-tenths of the villages of the Collectorate are held on the Khotee tenure; the lands are cultivated mostly by the non-proprietary class of ryots, who are tenants of another class of hereditary Khotees, who are not merely farmers of the Government revenue, but, inasmuch as the Muratha Government transferred to them its own landlord rights, are proprietary farmers of the lands of their villages, corresponding, in fact, to the old hereditary class of proprietary reminders in other parts of India. A few villages are held under mixed hereditary class of proprietary zemindars in other parts of India. A few villages are held under mixed tenure (Khichree), i.e., a portion of each village is Koolargi and a portion Zemindaree (Khotee); the Khotee engaging with Government for its revenue, being as regards the Koolargi portion, a mere farming Collector of the Government revenue; but, as regards the Zemindaree portion, being a proprietary farmer of the land.

"In the Malwan talooka there is, however, a considerable extent of Sheree lands (corresponding to

the Havallee lands of other parts of India), i.e., lands the proprietary right in which Government has reserved to itself. These Crown lands comprise 476 holdings, containing about 3,051 beegahs, of which feserved to itself. These Crown lands comprise 470 holdings, containing about 5,001 beegans, of which 618 are Bagayet and 2,433 are Jerayet, yielding together a present revenue to Government of 10,461 rupees annually. There are also 155 thikans or holdings of hill lands, containing 4,056 beegahs (Jerayet and Bagayet included), yielding a present revenue to Government of 739 rupees annually; these lands not having been assessed at the former survey are separately farmed out to the highest bidder, and the proprietary right is so far understood to belong to Government. As the proprietary right in the Crown lands has never been parted with by Government, it might be conferred by Government upon European settlers either by free grant or sale: if not in all cases, at least in those cases. ment upon European settlers either by free grant or sale; if not in all cases, at least in those cases where the existing tenants on lease could not clearly establish a preferential claim. In some of these In some of these

Crown lands there are watercourses and wells.

"Having made much investigation on the spot, and paid considerable attention to the subject, I am of opinion that, in this Collectorate, where population presses so heavily on the means of subsistence, a very favourable opening is afforded to European settlers who can bring capital, skill, and energy to the work, for reclaiming large tracts of land from the sea at numerous points of the whole coast. The following are a few projects, which, as to outlay, extent of reclamation, remunerative returns and facility and safety of construction, appear the most promising to commence with:

"I. A bund across the creek at Meeria and Seergaum, near Rutnagherry, to reclaim a culturable

area of 1,127 beegahs.

A bund across the creek at village Unsoorce, in the Viziadroog talooka, to reclaim 538 "II. beegahs. " III.

A bund across the creek at hamlet Are, in the Rutnagherry talooka, to reclaim 323 beegahs.

"IV. Reconstruction of a dilapidated sea-wall at village Adewree, in the Viziadroog talooka, to reclaim 165 beegahs.

"There are 30½ villages of this Collectorate, the khotee or zemindaree proprietary right in which appears to have clearly lapsed to Government. The exact extent of the culturable land of these villages is not traceable; but from the present Government revenue, viz., 17,793 rupees a rough proportionate estimate may be given at 6,909 becgahs. Government, if deeming it expedient, appears at the contract of the collectorate responsibility and the contract of the collectorate responsibility. liberty to confer, either by free gift or sale, its zemindaree proprietary right in these villages upon

This gives a total area of 414,43313 acres, assessed at Rs. 152,379.
 1.

European settlers in this country. Provided the grantees were carefully selected, no measure appears better calculated to practically show the merits, such as they are, or may be made to be, of the zemindaree tenure. The measure would lead to the extension of irrigation (for which this Collectorate has great natural advantages) and to the extended culture of such superior products (hemp, Mauritius sugar-cane, &c.) as this collectorate admits of being profitably cultivated under the auxiliary agencies of capital, knowledge, and energy, which are so lamentably deficient among the native population. But the advantages would not stop here; many collateral advantages, some of a political, others of a general nature, would, very especially in this Concan, result from the measure. The main conditions to be understood by the European settlers granted the Government proprietary would, of course, be that all permanent and hereditary tenant rights and interests in these zemindaree villages would, of course, form encumbrances on the proprietary estate, the nature and extent of the encumbrances being definable at the approaching revenue survey settlement of these sub-leases.

"Further, there are in this Collectorate 783 dharas or meeras holdings, comprising about 3,688 beegahs, and yielding a present revenue to Government of 10,129 rupees the proprietary right in which estates appears to have clearly lapsed to Government, and which Government is so far at liberty, if it chooses, to confer, either by free gift or sale, on European settlers, save in special cases, where the temporary occupants on lease might clearly establish a preferential claim.

"To quote the words of Sir Charles Metcalfe:— Every measure which is calculated to facilitate the

settlement of our countrymen in India, and to remove the obstructions by which it is impeded, must conduce to the stability of our rule, and to the welfare of the people subject to our dominion."

5. The First Assistant Collector in charge of Dharwar, Mr. Stewart Gordon, has supplied a statement, from which it appears that the total extent of land unreservedly at the disposal of Government in that Collectorate, is 178,847 acres, of which 17,247 acres are unassessed, and the remainder is assessed. The unassessed portion comprises 8,420 acres of land, covered with thick, but small, jungle, measured in large areas, expensive to clear, and 8,827 acres of open land, generally of poor quality, measured in large plots, and fit chiefly for grazing land. The assessed portion comprises a total area of 160,799 acres, bearing an aggregate assessment of Rs. 105,054. 10. 0. It is composed of separate fields, generally of small extent, scattered throughout the country, and is not very expensive to bring into-cultivation. Mr. Gordon remarks, that "throughout this Collectorate the best kind of land is already under cultivation, and that no large tracts of good land, which could be brought into cultivation without much expense, are available."

6. The Acting Collector of Poona, Mr. George Inversity, reports that the aggregate extent of waste land fit for cultivation, and absolutely at the disposal of Government in this Collectorate, is 141,192 acres 24½ goontas. This, however, does not include about 1,245 acres of Koorun free pastures and forest lands in the Poorundhur talooka, which might be brought under the plough. Land, he states, This, however, does not include about 1,245 acres of Koorun free pastures and cannot be found anywhere in the Collectorate in sufficient quantity to induce settlers, desirous of compact and moderately-sized farms, to locate themselves on the spot; and he adds, "Excepting lands which have been reserved for forest purposes, and which it will be the policy, as well as the avantage of Government, to keep thus distinct, much of the best culturable land available has already been occupied, the survey rental being so slight as to make the competitors amongst the village population, for such of the unoccupied fields as are really worth having, many times the number of the fields which

are to be given away.

"I presume that the quantity of land required by applicants from England or elsewhere must be measured, not in scores of acres, but by hundreds and thousands, and the accompanying statement shows that such spots in this Collectorate are few. In the Havellee talooka, in one village only, that of Manjree Boodrook, can one lot of 122 acres be obtained fit for producing valuable products. In the Kheir talooka, the disposable land is of the poorest description, and could scarcely tempt speculators, although sufficiently large lots in one spot are to be procured. In the Mawul talooka, land in considerable quantity, and of good description, will be found, but unfit for cotton, although capable of growing wheat, gram, &c. From the vicinity of this talooka to the ghauts and line of railway, settlers would have many advantages in point of climate and convenience of traffic, and their attention might with propriety be directed to it.

"There is a good deal of waste land in Sewnere, but the Assistant Collector in charge informs me that few lots could be found of a hundred acres of good land together, although from the extent of land exhibited, and the favourable character of the climate, intending settlers might find it to their advantage

to inspect the locality.

"The same remarks, excepting those regarding climate, apply to Pabul and Bhimthurree. In Indapoor the climate is also very trying in the hot months; but in the village of Songaum, of that district, one lot, of upwards of 500 acres, can be obtained, capable, from its proximity to the Necra

river, of much improvement.

"The survey rental of all these lands is so light that I am not of opinion it should be modified, although leases in perpetuity, or the sale of the fee simple at certain years' purchase, might with advantage be allowed in those cases where the settlers had positive means of introducing and extending

7. The Collector of Belgaum, Mr. Seton-Karr, reports that there are in all 218,542 acres of unoccupied land in his Collectorate, at the absolute disposal of Government; of these, 92,438 acres, bearing an aggregate assessment of 37,820 rupees, are to be found in the Bagulkote, Badamee, Hoongoond, and Gokak talookas; 29,830 acres, the assessment of which is not stated, in the Pursghur, Sumpgaum, and Beedee talookas; and 96,274 acres, bearing an aggregate assessment of 24,641 rupees, in the Padshapoor, Chickodee, and Uthnee talookas. Of the land in Pursghur, Sumpgaum, and Beedee, 2,265 acres are of black, and the remainder (27,565 acres) red soil. Of that in Padshapoor, Chickodee, and Uthnee, 2,997 acres are covered with jungle. Mr. Seton-Karr states that the unoccupied land, with the exception of the Kooruns or grass preserves, as might be expected, is, in general, of a poor kind, all the best land having long since been taken up. The unoccupied fields too, he states, are generally scattered and outlying, and he apprehends that it would be difficult to form a compact farm of any considerable extent, even by taking as a centre some spot where the waste lands of three conterminous

C 4 villlages (87.)

villages meet in a point. He doubts, therefore, if even 500 acres of unoccupied culturable land of good quality could be found close enough together to admit of those improvements which require a large area

for their profitable application, or of effective superintendence by a single person.

With regard to the facilities to be offered to persons in England proposing to settle in India for agricultural purposes, Mr. Seton-Karr observes, that "the terms which are deemed sufficiently good by native farmers would not, in all probability, be satisfactory to English capitalists. A lease for 30 years at a fixed annual rate, but with the prospect of an increase of assessment at the end of that period which, although of a general and uniform character, would still absorb some of the interest of any capital which might have been expended in improvements is far from affording the same security as the fee simple of the land. For my own part, however, I see no objection to a complete redemption of the land tax being allowed to European settlers. On this point I have received a communication from my third assistant, Mr. R. West, which expresses so completely my own views that I cannot do

better than insert the following extract from it:-

"It is admitted that the immediate pecuniary result of Government borrowing money at five per cent., and of selling land at 20 years' purchase of the assessment is the same. But it is urged that by the latter process Government sacrifices the prospective resources derivable from the progressive rise in the value of land which takes place under a civilised Government. The answer to this is, that the existing (obtainable) price of land, as of every article of value, is always at any moment as likely to fall as to rise. All the circumstances which can be foreseen as likely to affect its future value operate with all the force due to them in fixing the current rate. Thus the prospective rise in the value of land would weigh for all it was worth in raising its present price in the market. Government, in addition to the value of the land at its immediate worth, would realise also the value of its prospective rise, so far as human acuteness could estimate that value, and it would, of course, be absurd to assume a future rise, which human wisdom cannot foresee. But he who sells both his present and contingent profits at their just value, cannot be considered either a present or prospective loser. If I have succeeded in making this clear I believe that it disposes of the only argument against the sale of freeholds which has any respectable weight of authority to support it. As regards the general policy of such sales there can be no question that every freeholder under our rule would be a strenuous supporter of the Government, on the existence of which his own exemption from assessment depended. I will add, too, that freehold or not the land could never escape its ultimate liability for the necessary expenses of Government. In the shape of income tax, or excise and customs duties, the profits derived from land would necessarily be taxed to an amount sufficient to cover the expenditure, and in this shape Government must ultimately reap the benefit of those improvements and investments, which would go on much more actively under the stimulus of private ownership than is to be expected upon our present system. I would, therefore, advocate the grant of freeholds upon a pretty extensive scale; not that I think that in these districts Europeans would or could invest largely but that natives would be induced to do so, providing thus for our Government a firm and deep root beneath the surface of native society, while affording to our more wealthy subjects a reservoir for capital which might check that dissipation of it, which our present policy combines with the Hindoo law of inheritance

"It is to be remarked, that amongst a considerable number of European pensioners who have settled in Belgaum, and devoted themselves to industrial pursuits, no wish seems to have made itself felt to engage in agricultural operations. I cannot but consider this a somewhat weighty argument against the encouragement of emigration to this part of the country, for such persons possess in many instances the command of some small capital, and are by no means deficient in enterprise and energy. Some of them, whom I have questioned on the subject, inform me that the absolute possession of land would hardly, in this climate, compensate for the toil and exposure required for its cultivation; that the best land has all been taken up; and that the profits of cultivation, in competition with a host of thrifty and industrious ryots, would never amount to so much as could be realised upon the same capital invested in purchasing up the raw produce brought to market. I believe this to be perfectly capital invested in purchasing up the raw produce brought to market. I believe this to be perfectly true, and that this part of the country at any rate affords a more favourable field to the trader than to

the agriculturist.'

8. Mr. Rose, the Collector of Sattara, reports that in that province no large tracts of culturable lands, or extensive grass plains, but merely lands interspersed among different villages, and fit only for dry crops, and mountainous tracts in the western districts verging on the ghâts, which would require considerable expenditure to render them productive, measuring in the aggregate 331,315 acres, are at the absolute disposal of Government.

9. My predecessor referred also for the opinion of Mr. Dickinson, who has farms in the neighbourhood of Joonere. His letter, as that of a practical agriculturist in this country, is a valuable

document; it runs as follows:-

"In reply to a letter of your predecessor of 28th September last (which I should have attended to before but from my absence in Bombay), I beg leave to say, that from my long residence in the Deccan, and experience as a practical agriculturist, both of exotic and of indigenous products, I have hitherto found it very up-hill work; by the advantage of having spent several years of my early life in active employment in the West Indies, and much carefulness of my health, I have been enabled to persevere

in this line of life, and particularly being located in a healthy district.

"The climate of the Bombay Presidency is, perhaps, not so much against the settling of European agriculturists of steady habits as the difficulty there exists in obtaining land of good or average quality of any extent, say 10 or 12 acres, or perhaps half of that in one place of Government near to a European station. Some few small late of land reclaimed on a river adaptive lated places in different districts. station. Some few small lots of land reclaimed on a river edge, in isolated places, in different districts, or a piece of land of an Enamdar, may be had on lease or mortgage, where a European would be loth to go and locate, for the sake of distance.

"As regards the cultivation of the land, it is a matter of necessity and expediency to abide by and adopt the usages of the country in many respects; the employment of tools, less simple than European, but better adapted for the purposes; the period of setting, sowing, and treating the various crops; the system of irrigation by an aqueduct or well-water, &c. on which so many crops, both cereal and

fructual,

fructual, depend, &c. There is room for a great deal of improvement in every branch which experience indicates. But for a European to settle down on this side of India with his own tools, and his own ideas and knowledge of farming, as in other countries, endeavouring to do much himself, and expecting to be helped in the same way, without a previous knowledge of the people he would necessarily employ (the natives) and their language, and without an amount of patience that is rare to be met with, he would meet with certain disappointment.

"The expense attendant on putting land in heart to his satisfaction is very considerable; manure expensive, and to be had only in towns or cities. Sheep keeping is not profitable, for pasturage is unobtainable; horse keeping or rearing also, for the same reason. For cultivating and producing the more important staple commodities—cotton, flax, sugar, hemp, oil, &c. to any extent; in the first place, land is insufficient for a settlement; machinery of European construction is needed, and when out of order, there is too often a difficulty in repairing it, and a European himself cannot do as much as he expects.

expects.

"It certainly is, I am of opinion, more advantageous in speculating in this country in a mercantile way, to expend capital in the purchase of the raw produce of any description in the districts; there is less to do with many of the natives, for the middlemen manage the contracts and bargains, although in the presence of the principal agent, and there is at all times less exposure to the

climate.

"I may be asked if the latter means are preferable for the outlay of capital, why I did not or do not adopt it. I reply, that having originally no capital, I set up with my limited means as a sugar planter, and by an unusual chance did meet with two tolerable-sized farms of the Government that are irrigated by aqueducts, and are both adjacent to large towns, and have since followed the occupation of sugar planter and general farmer, and am not now inclined to break up or relinquish the business.

"Without the least prejudice to the introduction of European settlers on this side of India (for I should be glad to see many located in the districts, as I am), still I adhere to the reasons above stated, that the difficulties to be overcome are greater, and of a different character, to those of other countries notwithstanding the cheapness in the labour rate and fresh provision, and competition with the ryot,

whose wants and comforts are few and unequal."

10. Although there is a large quantity of land, in the aggregate, at the absolute disposal of the Government, it will be seen that it is generally either of poor quality, overrun with jungle, or dispersed in small patches; and, it is my belief, that throughout the Presidency favourable situations for Europeans to settle as agriculturists will be found to be rare exceptions rather than the rule.

11. Mr. Dickinson undertook his farms under favourable circumstances; he had the advantage of previous experience in the West Indies as a planter; he obtained land in a good climate, and excellently situated for irrigation; he nevertheless styles it up-hill work, and gives far from an encouraging report as to what may be expected to befall agriculturists coming out without Indian

experience.

12. I fear that if encouragement be held out to agriculturists to come to this country a great amount of disappointment will be the result, be the terms granted ever so easy. The rates of land under the survey assessment are very light; and I think it would not be advisable to do more than give the option of purchasing waste land at a certain number of years, say 20 years purchase.

I have, &c.,
(Signed) E. G. FAWCETT,
Revenue Commissioner, Southern Division.

NORTHERN DIVISION.

(Revenue Department.-No. 2,166 of 1859.)

From S. Mansfield, Esq., Revenue Commissioner, Northern Division, to B. H. Ellis, Esq., Acting Secretary to Government, Bombay.

Revenue Commissioner's Office, Camp Gogo,
14th November 1859.

In reply to your memorandum, No. 1,796, dated 12th May last, I beg to forward a statement of the quantity of culturable waste, with a description of the same in the six Collectorates of the

Northern Division.
2. The climate in all these Collectorates is very indifferent, especially those parts where waste lands

abound, and I am afraid very unsuitable to the European constitution.

I have, &c.,
(Signed) S. Mansfield,
Revenue Commissioner, Northern Division.

(87.) D STATEMENT

STATEMENT showing the Quantity and Description of Culturable Waste Lands in the Collectorates of the Northern Division.

Coll ectorate.	Talooka.	Extent of Culturable Waste Land.	Remarks.
AHMEDABAD -	Ahmedabad - Jeytulpoor - Dholka Dhundooka - Veerumgaum - Purantej - Gogo	Beegahs. 56,439 42,233 89,708 104,523 196,470 163,123 2,739	In consequence of the survey operations now in progress in the Ahmedabad Collectorate, the Collector has been unable to give a correct statement of the extent of culturable lands in his districts. The figures here shown are for 1847-48, and have been quoted from Mr. Fawcett's Report, printed under No. 5 of the New Series of Selections from the Records of the Bombay Government. A portion of these lands has, doubtless, been brought since under cultivation, but it is impossible to give accurate information on the point. At any rate, an allowance of 10 per cent. on the whole will not be beyond the mark. The talookas of Verumgaum and Purantej abound in jungly tracts, but the jungle is not so dense as to require more than one season for clearing it, and bringing the land under
		. 🐙	it into full cultivation.
KAIRA	Matur Napar Borsud Neriad Muhoonda - Thasra - Kuppernwuj -	47,661 2,657 5,497 6,180 44,248 59,357 55,939	In the Napar, Borsud, and Neriad talookas, which are well populated, and thickly cultivated, the uncultivated arable lands cannot be of good quality, or they would have been taken up ere this; they are devoted to the accommodation of cattle, &c. In the other talookas, after making due allowance for the saline quality of the soil, jungle, and other natural obstacles, one half the extent shown here may be said to be capable of being brought under cultivation at some expense and labour.
•	•		
Broacii -	Unkleswur -	24,000	The Broach Collectorate is the most thickly cultivated portion of the Northern Division, and there is but little culturable waste land available in it. In the Unkleswur pergunnah alone is there any worth mentioning, consisting of patches extending over as many as 2,000 beegahs in some cases. The land is poor; nearly half of it is occupied at a low rate as grass land. It is for the most part, flat, open, with grass and low bushes. No timber or swamps.
SURAT,	Oolpar Koorsud Chowrassee - Kurrode - Walore - Surbhone - Soopa Parchole - Chicklee - Bulsar Parnera - Bugwara - Mandvie -	3,854 14,194 3,474 13,151 55,604 8,902 8,037 2,284 39,552 12,223 16,864 18,071 90,020	The Surat Collectorate is open and exposed, except its southern and eastern portions, which are interspersed here and there with low ridges of hills, as well as solitary hillocks. The Mandvie pergunnah is covered with dense jungle and numerous forest trees; Kurrode, Walore, Surbhone, Chicklee, Parnera, and Bugwara, are also more or less overrun with low jungle. The uncultivated portion of the Surat Collectorate consists of poor and unproductive lands, but capable of improvement; interspersed here and there with groves of trees, such as mango, tamarind, babool, palm, &c. Some parts of the country are intersected with ravines; and facilities for drainage and for river and canal irrigation are generally great.
TANNA	Reodunda - Panwell - Sanksee - Oonderie - Nusrapoor -	Acres. 535 3,539 1,962 1,023 1,493	The range of mountains called the Ghauts pass right through the Tanna Collectorate. The districts bordering upon the Bombay Harbour, viz. Roodunda, Panwell, Sanksee, Oonderie, Nusrapoor, Callian, Salsette, and Tulloja, are all well cultivated, and the uncultivated arable lands there consist mostly of wurkus, or grass lands. There is, comparatively speaking, not much waste land in this Collectorate.

STATEMENT showing the Quantity and Description of Culturable Waste Lands, &c.—continued.

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Collectorate.	Talooka.	Extent of Culturable Waste Land.	Remarks.
TANNA-cont.	Sunjan - Mahim - Kolwan - Moorbar - Callian - Bhewndy - Bassein - Salsette - Tulloja -	Beegahs. 8,590 9,246 7,581 5,342 1,614 7,424 5,262 2,553 4,547	
Khandeish -	Dhoolia - Amulnair - Errundole - Bhurgaum - Challisgaum - Malligaum - Baglan - Pimpulnair - Nundoorbar - Sooltanpoor - Thalnair Chopra - Yawul - Sowda - Nusserabad - Jamnair -	Acres. 141,492 150,213 66,471 53,213 88,634 90,311 58,397 257,337 348,896 99,605 44,333 97,852 19,886 18,011 27,331 73,684 1,635,666	Khandeish abounds in rich arable wastes. The province owing to the anarchy which prevailed there during the former Government, is very thinly populated. There are numerous rivers in it; but wherever an opportunity has been offered for irrigational works, the former Native Government! took advantage of it, and erected such. There are still very good localities now, in which irrigational works could be executed with every prospect of a fair return for the outlay. The climate is very indifferent, and unsuited to the European constitution. In the irrigational districts no European could live.

S. Mansfield, Revenue Commissioner, Northern Division.

Conservator of Forests. (No. 762 of 1859.)

From Dr. A. Gibson, Conservator of Forests, to the Secretary to Government.

Sir, Revenue Department, Bombay. In reply to the circular, No. 845, under date 17th April, I have the honour to intimate my opinion,

2. That the quantity of cultivable land within the Bombay presidency which is unoccupied or otherwise at the absolute disposal of Government, is, with the exception of the north-western parts of Khandeish, so small, in fact, as to be counted only by detached bits here and there.

3. Dry cultivation land is now so much in request, at least through all the talookas south of Khandeish, that brisk competition ensues at every sale; and here I take leave to record my opinion,

4. That Government, in now ordering the sale of all detached portions of land (under the name of Sheree, &c.) throughout the country, are cutting off the possibility of persons who might hereafter desire to obtain a central location for agricultural purposes attaining their object.

5. We will take the case of a settler desiring to locate himself in a particular locality, where the

climate is tolerable, for the contracts for the growth of hemp, linseed, &c.

6. After the present system of sales shall have been fully carried out, it may be difficult for such a man to find a location at any price.

7. Such a one, having himself a station,—say, comprising ten acres of land for his house, cattle, stores, &c., might, by means of advances, &c., carry out his views in making produce contracts with the people all around him.

8. I am therefore respectfully of opinion, that the present detail sales of land in the different Collectorates should be suspended—at least until the result of the late resolution of the Home Government

9. With respect to the non-occupied land in the north-west of Khandeish, I am respectfully of opinion that the climate there is of too deadly a character to allow of Europeans attempting to locate themselves there.

10. There is also not a little waste in the north-west of Guzerat; but there the same objection applies.

Bombay, Conservator's Office, 19th May 1859. I have, &c.,.
(Signed) A. Gibson,
Conservator of Forests.

FRONTIER DISTRICTS OF SIND. (No. 268 of 1859.)

From Major W. L. Merewether, Political Superintendent and Commandant of the Frontier, to Sir Bartle Frere, K.C.B., Commissioner in Sind, dated Jacobabad, 1st June 1859.

With reference to the subject of the correspondence forwarded under your endorsement, No. 1,140, of the 26th ultimo, I have the honour to report that, with the exception of a very small portion, the whole of the culturable land in the frontier districts belongs to Government, and that not already disposed of can be given by grant to any who may require it. The exception is land in free grant bestowed before we obtained possession of the country.

2 The terms of the revenue settlement mode in 1856 under instructions from the late Country.

2. The terms of the revenue settlement made in 1856, under instructions from the late General Jacob, are a fixed land rent of one rupee per beegah, rather more than four shillings an acre, on all land whatever its nature may be, as it was found generally the custom to allow land to lie two years fallow. In giving the lease, this was taken into consideration, and if a man wished to cultivate yearly—say 100 beegahs, he received a grant of 300 beegahs, but only paid land rent on 100 beegahs. If he chose to expend capital, and invest means so as to improve the ground in such a manner that the whole would yearly bear cultivation—the gain would be all his own—he would still pay only the land rent on 100 beegahs, which would be recovered from him on his "grant" by the Government servants. Once the boundary of his holding was laid down, no interference with the estate inside was afterwards allowed.

the boundary of his holding was laid down, no interference with the estate inside was afterwards allowed.

3. The area of the frontier district amounts to 2,028 square miles. The nature of the land may be divided into two classes: the low wet land, near the bank of the Indus, a belt varying from 6 to .

12 miles in width, and extending from Mittree, north of Kusmore, to the mouth of the Biggaree, a distance of about 60 miles, mostly annually flooded, and the dry land removed from the bank of the river, inside the above, which is cultivated during the high seasons by means of canals bringing water from the Indus.

• 4. The former is almost entirely used for wheat, barley, vetch, mustard, &c. cultivation, as soon as the waters of the inundation dry up, and reaped in May. In some few places, where the land is high, it is cultivated during the summer by means of canals from the river. Cotton also is grown in these wet lands; planted in January or February, and gathered in about June. Very little labour is required in producing these crops, wheat, barley, &c. As the water dries off the face of the ground, the land is turned up for about four inches in depth by a rude kind of plough, and the seed thrown down. The crop is then left to chance, until, as it begins to ripen, a few watchers are required to keep off the birds. If rain fall in the end of January, or in February, the crops are generally very good; if there is no rain, they are light. It is astonishing what quantities of grain are raised in this simple and inexpensive way. Sometimes you may ride for miles along the banks of the Indus through nothing but standing corn. One year, I recollect, the return was so great in the frontier district and districts on the opposite bank, that wheat was selling in the market at Sukkur at 8 annas per maund of 80 lbs., or about ninepence a bushel; means of export were, then poor.

5. The other land mentioned in paragraph three is cultivated almost entirely by means of canals bringing water from the Indus during the floods between April and October. One of these canals, the principal one, the Biggaree, is about 75 miles in length, annually cleared and kept in order by Government. There are three large off-shoots also cleared by Government. Branch canals conducting water from these to the culturable lands are excavated and kept in order by the zemindars. In some few places land is cultivated from rain water, but not to any large extent. The grains produced are principally jowaree, bajree, teel (sesamum), a small quantity of indigo, &c. Mustard is also grown if the inundation happen to be a late one. The success of the crops depends on the supply of water being full and regular; this again depends partly on the rise of the river and partly on the irrigational means adopted. Cotton also is grown—sown in April and May, and gathered in October. If the supply of water is good, this crop generally seems to succeed better than that sown in the cold season.

6. The nature of the soil is generally alluvial deposit, brought down by the Indus water, over a stratum of sand, and mostly capable of constant cultivation. Where wells are sunk and fresh water obtained, the land, with the aid of manure, can be annually cultivated. Wheat, tobacco, hemp, sugarcane, vegetables, and fruits are produced in this way.

7. There are considerable patches of earth containing so much salt as to be totally unproductive; but these have, in many instances, yielded to labour, and by a judicious admixture of manure with the soil brought in the water have become as good as any other.

soil brought in the water have become as good as any other.

8. Saltpetre is obtained in many places throughout the district in the neighbourhood of old towns, where large quantities of decayed animal and vegetable substances are collected.

9. In the tract between Kusmore and the Biggaree, near the bank of the river, there is a good deal of forest land. The trees found are the large tamarisk, which furnishes beams of a moderate size for building purposes, but is not of much value, because it is liable to attacks of insects, such as white ants, the carpenter beetle, &c., an indifferent kind of black wood, a species of willow and of poplar, and the pellew tree. The babul used not to exist, but during the last few years it has been largely introduced

10. With all its advantages of soil, facilities for irrigation, &c., the climate, however, of Upper Sind is such as to render it a very doubtful field for European enterprise. The heat during the summer months is so severe that large sums have to be expended in merely ordinary precautions against it, and the chances of health failing, when immediate departure or death must follow, are so great, that I would never venture to recommend it as a place of residence in the hope of profit to any European.

11. But no amount of description of what the climate in India is, or what the difficulties are, will ever convey any idea of the reality to those who have not experienced them; wherefore I would suggest that, to prevent disappointment, all having a desire to settle in the country should first come and see

for themselves.

12. With regard to the countries beyond our territory, and to the advantages likely to be derived from development of the resources of those countries by improved tradal communication, I imagine I am not called on to report. Should information, however, be required, much of a most valuable nature could be obtained from, and would be gladly furnished by, Major Henry Green, political agent at the court of his Highness the Khan of Kelat.

13. I have the honour to append a return, showing the area of the district, amount of land already

disposed of, &c.

I have, &c. (Signed) W. L. MEREWETHER, Major, Political Superintendent and Commandant on the Frontier.

Political Superintendent's Office, Jacobabad, 1 June 1859.

> RETURN showing the Area of the Frontier Districts, with Quantity of Land already disposed of, Amount of Salt Land, &c.

Zillah.	Talooka.	Area in Square Miles.	Number of Beegahs granted on Lease of from 1 to 20 years.	Number of Beegahs of Salt Earth.	Number of Beegahs held free by Jagheerdars, &c.	Remarks.
Frontier Districts - {	Meerpoor - Kusmoor - Jacobabad -	1,056 360 612	$\begin{array}{c} 308,955\frac{14}{26} \\ 168,033\frac{16}{20} \\ 207,801\frac{6}{20} \end{array}$	102,150 57,032 174,521 ₂₀	$\begin{array}{c} 91\frac{7}{20} \\ 37\frac{2}{20} \\ 27,343\frac{2}{20} \end{array}$	Beegah of 2,500 square yards.
·	Total -	2,028	684,790 6	333,703 ₂ 2 ₀	27,47411	

W. L. MEREWETHER, Major, Political Superintendent and Commandant on the Frontier.

Political Superintendent's Office, Jacobabad, 1 June 1859.

(REVENUE DEPARTMENT, No. 187 of 1859.)

THE Commissioner in Sind has the honour to forward the above true copy for the information of the Right Honourable the Governor in Council, Bombay, in reference to the Government Memorandum, No. 1,798, of the 12th May 1859.

2. This Report, being full and complete in itself, is forwarded separately.

H. B. E. FRERE, Commissioner in Sind.

Commissioner's Office, Kurrachee, 15 June 1859.

From B. H. Ellis, Esq., Acting Secretary to the Government of Bombay, to W. GREY, Esq., Secretary to the Government of India, No. 847, dated 2d March 1860.

In reply to your letter, No. 1,551, dated the 1st August last, I have the honour to

forward copies of minutes* recorded by the members of Government.

2. I am also directed to submit, for the information of the Government of India, copies of reports from the officers named in the margin,† and to state that replies from the other officers, who were called on for their opinion, have not yet been received.

* Regarding the Redemption of the Land Tax.—Minute by the Honourable Mr. Reeves, dated 10 February 1860. Minute by the Honourable Mr. Malet, dated 15 February 1860. Minute by the Right Honourable the Governor, dated 23 February 1860.

† Letter from C. E. F. Tytler, No. 1,420, dated 13 September 1859. Letter from Mr. Rogers, No. 146, dated 22 September 1859. Letter from Mr. Rose, No. 1,083, dated 14 October 1859, with its accompanying memorandum from Captain Anderson. Letter from Mr. Fawcett, No. 2,753, dated 19 December 1857, with accompaniment.

MINUTE by the Honourable Mr. Reeves.

As a financial measure, I consider the proposal for redeeming the land tax inappropriate. I may point to Captain Anderson's remarks, and observe that we have not yet got through the revenue survey, and do not know the value of what we should be proposing to part with. We must not forget that land has only just begun to rise in value, and we must not throw away the profit arising from increase in the survey rates at the end of the present leases. I thus believe that the abandonment of the land tax, as a general measure, is now at least entirely out of the question.

2. But in a political point of view, I think, it deserves consideration, and will not be without its use, inasmuch as it may be introduced so as to enlist wealthy landholders more securely in the ranks of the supporters of Government and of order. It would be folly to ask poor farmers or poor men of any class to anticipate their income by purchasing the fee-simple, but men of capital will be incited to improve their estates by the very circumstance of having paid down a handsome sum of money

3. I entertain great doubts on the question of the colonization of India by Europeans; I believe that at any rate the climate is against it, and that localities favourable in any respect to colonization are extremely rare. At present Europeans cannot compete with the natives in the labour market. I have already given it as my opinion that it is as purchasers of raw produce, rather than as producers, that European capital and industry will be advantageously employed in this country.

4. Lord Stanley, it will be observed, requested that the suggestions or recommendations submitted to him were to be of general applicability, and not to be confined to the European interest. It is almost impossible to consider the question of grants in perpetuity or freehold in this Presidency in any other light than that proposed by the Right Honourable the Secretary of State; for, as has just been reported to the Government of India, the best lands have been already occupied by the natives. There is little good land cleared and in a state fit for cultivation left, and what good land is available must be looked for in the jungly districts of Khondoich and Guerret and Bandoich and is available must be looked for in the jungly districts of Khandeish and Guzerat, or Beedee, in the S. M. country, while the climate of the two former provinces is very unfavourable to the European constitution.

5. Uncleared land, of good quality, can be had in Khandeish to the extent of 1,635,666 acres; in Guzerat, 666,292 acres; in Beedee, 51,748 acres.

6. Inferior lands, in a state adapted for cultivation, are available in detached portions only in the northern and southern divisions in the several talookas, as follow:-

	Southern 1	Division.	Northern Division.				
•	Poona - Ahmednuggur Sholapoor - Belgaum - Dharwar - Sattara - Rutnagherry	- 1,41,192 acres 4,62,547 ,, - 4,14,433 ,, - 2,18,542 ,, - 1,78,847 ,, - 3,31,315 ,,	Tanna 54,711 acres Surat 2,86,230 beege Broach 24,000 ,, Kaira 2,21,539 ,, Ahmedabad - 5,89,712 ,, Khandeish - 16,35,666 acres	as.			

7. But these lands, detached and unfavourably situated as they are for formation into substantial estates, are diminishing annually. And I must observe, that in the Deccan and Rutnagherry the poorer lands, cultivated on the slopes of the ghâts and other hills, will in many localities be found to

require fallowing for several years after bearing two or three crops of the inferior grains.

8. So far as the natives of the country generally are concerned, I think it would be highly impolitic to encourage the investment of capital on those lands, while the best lands, although occupied, are not yet turned to the best account, and there are so many other ways in which capital may be employed with better present of requirements. with better prospect of remuneration. In the event of any offer for these lands coming from European capitalists, I would not object to the redemption of the land tax; it will be merely necessary to subject the lands selected to survey, and fix the price of redemption at from 20 to 35 years' purchase of the

revenue survey rate, reserving forest rights, or selling them also, according to the desire of the purchaser.

9. With regard to the occupied lands, it must be particularly noticed that Government cannot eject the occupants so long as the assessment is paid. During the sitting of the Colonization Committee of the House of Commons, doubts were expressed by several Members of the Committee, and one or two of the witnesses on this point; and it was argued that the tenure of the occupant under the revenue

N.B. The instance of the Indo-British petitioners brought to my notice by Mr. Ellis might here be referred to.

(Note by Mr. Acting Secretary Ellis.)

As an instance, the case of some Europeans and Indo-Britons may be mentioned; they were desirous of forming a model farm in the Deccan, and on application to Government, were desired first to ascertain from the Collector of Poona what suitable land was available. They returned, stating that they found on inquiry that there was no land available in sufficient quantity or of tolerable quality in the locality in which they wanted it.

survey is insecure. It would soon be seen whether this opinion is just, if any British speculator were to come and visit the surveyed districts; but I must, in the most emphatic manner, affirm the evidence given by Major Wingate, on the tenure of occupants under our survey, and the effects of the survey operations generally. There can be no doubt that the position of occupants is perfectly secure; and I believe that the survey rates are so light that, generally speaking, the redemption of the land tax would not be considered as a boon by the present occupants, while it would decidedly amount to an invitation to them to forestall their limited means, and run the risk of serious embarrassment.

10. In surveyed districts, therefore, redemption of the land tax would have to be offered to the occupants of cultivated lands, and to them alone. 30 years' settlement effectually bars the offer to any other parties, and I am quite unable to perceive how, at the termination of the survey leases, Government will be in any degree absolved from their engagement to maintain the

occupants so long as they pay the assessment; for the leases apply to the rates only, and not to the tenure which, independently of the repeated assurances of Government, has been guaranteed by the custom of the country, as well as by possession, which has lasted in numberless cases for centuries.

The proprietary right in the land has been abandoned by Government.

11. At the same time, looking at the measure proposed in a political point of view, as above stated, there are doubtless many occupants scattered over the districts, and particularly at the large towns,

who

who are possessed of capital ample enough to admit of their purchasing up the Government assessment, and I see no good reason why such persons should be prevented from doing so. I would confine the measure to them. I would make no general offer, but leave applicants to come forward of themselves, and so make the measure introduce itself.

12. Thus limited the measure would do good. No man would come forward who did not find it worth his while to spend money in purchasing up the Government assessment; and as the effects of such purchases would be to attach present landholders more firmly to the soil, it is, I think, clear that

every act of redemption would amount to a guarantee on the side of loyalty and good government.

13. I should mention, with respect to the prospects held out in Guzerat or in the Northern and Southern Konkans to the proposed measure of redemption, that the Talookdaree, Khotee, and Bhagdaree tenures are at once complicated and repellant of Government interference with the land: an additional holder, possessing vested rights is, in fact, interposed between the occupant and Government by all these tenures. There are other tenures also which present difficulties in Guzerat to the redemption of the land tax; and I may shortly add, that where these do not exist, the speculator will find himself, in the case of cultivated land, exactly in the same position as he would in the Deccan, where the occupancies oppose him.

14. I concur generally in Captain Anderson's views, and consider some of Mr. Fawcett's remarks appropriate. The cautions conveyed in the 3d and 7th paragraphs of the former officer's letter, appear

to me to require serious attention in disposing of this question.

10 February 1860.

(Signed) H. W. REEVES.

MINUTE by the Honourable Mr. MALET.

Ir appears from the second paragraph of Mr. Secretary Grey's letter, No. 1,551, dated 1st August 1859, that the only part of the instructions conveyed in the Secretary of State's letter, No. 2, dated 31st December 1858, which may be at present acted on, is that which permits the redemption of the present land tax, leaving the land liable to any impost which would at any future time be laid on it additionally to the present tax. I do not know that this is a concession under which numerous applications may be expected, unless the purchase money be fixed so low as to be disadvantageous to

Permission for the entire redemption of land from Government taxation is a very different question, and unless the late events have permanently unsettled men's minds, would, I believe, be so prized that the cost of it might be fixed at a rate that would ensure Government from any loss that might possibly be involved by the inability to lay upon it any future impost. I presume, of course, that the landlord would possess no exemption from any general tax affecting the whole community.

But I do not think that in this Presidency this measure, however gratifying it might be to natives of India

of rank and capital, can, with due regard to the public interests, be made attractive to foreigners; the former I believe would appreciate it from motives irrespective of profit, while the latter can be attracted solely by that expectation. But besides the high cost of exemption from the payment of annual revenue, there is an obstacle to Europeans becoming the possessors of estates in this Presidency (excepting when consisting entirely of waste land), which cannot be overcome by any measure of general legislation. I allude to the fact of the right that occupants possess of retaining the land they occupy so long as they are willing to pay the annual Government revenue; this is a right which no measures of Government can effect, and must be a subject of private negotiation between the parties with which Government cannot interfere.

In considering this great question, however, I am not of opinion that any particular regard should be had to the tenure of estates by persons foreign to the soil; it is impossible that anything beyond a mere fraction of the land of the country can be held by them, and, as far as improved produce may be concerned, I do not believe that the absolute possession of land by foreigners is necessary. It is my conviction that European capitalists can do much better both for themselves and for India, and that they will not find the slightest difficulty in obtaining the cultivation of anything suitable to the soil and

climate, for which a remunerating price may be assured to the cultivator.

The money value of raw produce in a country so vast as India, with a population so frugal, and blest with a climate so suited to the races which inhabit it, and which renders the necessaries of life so few and so easily attainable, must, as a general rule, always remain low, too low I think to be profitable to European landholders: but until honesty, science, energy, and capital be brought to bear on the collection, preparation, storage, and conveyance of that raw produce, it cannot reach England. And to these points, I believe, it is of infinitely greater importance to draw attention than to encourage the wish of foreigners for the possession of land, except in peculiar localities, none of which, I regret to think, exist in this Presidency.

That the practical sense of Englishmen has already seized on one of the points mentioned above, the vast amount of capital now being invested in Indian railroads satisfactorily proves. Canals for irrigation and traffic, untrammelled by the possession of arable land, are also worthily attracting attention, and I doubt not that sufficient field can be afforded for all the wealth which England can supply to India, and yet that the natives of the country will be able (to such extent as the public interests will permit) to purchase the freedom of their estates from the burden of annual revenue, at a price which no foreigner could afford to pay.

I hope that Captain Anderson's concise memorandum on this subject will receive that consideration which I think it deserves. I entirely concur in the opinions he has recorded.

15 February 1860. (Signed) A. MALET.

(87.)D 4 MINUT MINUTE by the Right Honourable the GOVERNOR.

THE settlement of Europeans in this country in such numbers as to be worthy of being termed the colonization of India, has always appeared to me a chimera. The best part of the country is already fully occupied; where the revenue survey has been introduced (in the Bombay Presidency at least), even the inferior soils are being rapidly brought into cultivation. It will not pay to buy out the natives, and they cannot be turned out to accommodate settlers.

There are, no doubt, exceptional districts, in which a considerable extent of waste land is to be found, and where at the same time, the European race can perpetuate itself; but with these rare exceptions, the climate is generally so hostile to the European constitution that, even if the greater part of the country where wholly unoccupied, and at the disposal of any one who chose to take posses-

sion of it, I doubt whether any extensive European settlements would be formed in it, while there remain great tracts of waste land in America, Australia, and New Zealand.

The remains of Portuguese colonization in Salsette, and in other places on this coast, show what would be the probable result, if such settlements were attempted by our countrymen. In this Presidency it may be said that none of the exceptional districts to which I have alluded are to be found, for it is hardly worth while, in discussing the question of colonization, to inquire whether a few settlers might not be located in the Beedee talooka of Belgaum, or on the eastern spurs of the Mahableshwur Hills. Doubtless a few Englishmen might earn a living, and rear their children in both these localities. On the Mahableshwur Hills they might grow potatoes, arrowroot, and other vegetables, for which they would find a ready market at Mahableshwur itself, at the stations in the Deccan, and in Bombay. In the Beedee talooka it is, I think, possible that coffee planting might prove a profitable speculation for a limited number of Englishmen. If any settlers desire to establish themselves in either of these localities, I would sell them the Government waste lands in fee simple, or upon such favourable conditions as would be likely to attract the investment of capital; but for any political purpose such an occupation of the soil would be useless. In times of difficulty, indeed, the presence of a small number of dispersed families in a remote district would be rather an embarrassment than an advantage.

The more serious question remains, whether we ought to encourage the natives of this country to redeem the tax or assessment upon their own lands? Provided a sufficient price is paid for the privilege, a price which will secure the State from loss, I certainly think that upon every ground, financial, agricultural, and political, it is our true policy to encourage the necessarily gradual and partial redemption

of the land tax.

Captain Anderson, than whom there can be no more competent witness, does not think that in any case the increase of the assessment at the next revision will attain 50 per cent., though in some cases it will fall little short of it. If, as Captain Anderson proposes, we demand thirty-five times the amount of the present survey assessment as the price of redemption or commutation, I conceive that we shall leave an ample margin for any probable increase at the next revision, as well as for any eventual saving by the reduction of the rate of interest below five per cent. I have no apprehension that any sudden or general commutation would take place at this rate. I believe that it would be perfectly safe to permit the owners of land in surveyed districts to commute the assessment upon the lands they occupy, but upon no others, upon these terms; but if it is thought necessary, it might be announced that the object of the measure is the repayment of the public debt, and that when this object is attained, the redemption of the land tax could cease. The measure would naturally be confined to surveyed districts, but it might further be restricted to portions of the surveyed area, or to a certain per-centage of lands in all surveyed districts.

If the whole of the public debt could be paid off by allowing a portion of the land tax to be redeemed at 35 years' purchase, I have no doubt that it would be an admirable financial operation. It would at least lighten the burden of the debt to the extent which the Imperial guarantee would, and it is not likely that this will ever be conceded. At the same time the increased value acquired by the estates upon which the land tax had been commuted, and the certainty that the entire profits of the soil would be for ever enjoyed by the owners, would be the strongest conceivable stimulus to agricultural improvement, and the best possible security for the good conduct and loyalty of the proprietors, whose interests would be identified with the stability of the British rule. There is no chance of such an extensive operation being carried out at once. Even if the terms of commutation were more advantageous for the purchaser than those proposed by Captain Anderson, and if there were no difficulty in finding the money the same distrust of our Government which made it difficult to raise five crores of rupees at $5\frac{1}{2}$ (or more truly at $5\frac{3}{4}$) per cent. would prevent people from suddenly investing 15 or 16 times that amount on a security equally contingent upon the good faith and stability of our Government, and yielding a comparatively low rate of interest. But if in the course of the next 10 or 12 years such an investment of capital should take place, it seems to me that it would be a relief to our finances, a proof of confidence in the permanency of our dominion, and a pledge on the part of all who redeem their assessment, that they are willing to throw in their lot with ours, and that they will stand by us to the last.

February 23, 1860.

(Signed) ELPHINSTONE.

From C. E. F. Tytler, Esquire, Collector and Magistrate of Ahmednuggur, to B. H. Ellis, Esquire, Acting Secretary to the Government of Bombay, No. 1,420, dated 13th September 1859.

I have had the honour to receive the correspondence noted marginally,* calling for my opinion on the subject of "grants of unoccupied land for the cultivation of cotton or other exportable products for the supply of manufacturers in England."

[•] From the Secretary to the Government of India, to the Secretary to the Government of Bombay No. 1,551, of 1st August 1859, with accompaniments. From Acting Secretary to Government to Mr. Tytler, No. 3,359, of 25th August 1859.

2. The area of this zillah is about 11,000 square miles. Most of it is capable of cultivation, but there were only 4,41,331 culturable acres (or 13 per cent. of the entire area) unoccupied in 1858-59, and this amount is annually decreasing.

3. As regards the growth of cotton, the former Collector, Mr. Spooner, wrote-

"The soil does not appear suitable for the growth of cotton, and that what is grown is chiefly in

small patches, and intended more for the use of the inhabitants than for exportation.

"Several attempts have been made to extend the cotton cultivation in this zillah, and in the years A.D. 1830, A.D. 1832, large sums of money as per margin, were advanced by Government free of

"From inquiries it appears that the result of these experiments was the ruin of the persons to whom the money was advanced by Government, and the loss to Government of the interest of the amount so lent.

"Government also, under date the 22d November 1832, No. 3,222, authorized Mr. Collector Townsend to enter into contracts with individuals for small quantities of cotton, so as to remove all doubts the ryots might entertain of not being able to obtain a market for their produce.

"From the inquiries which I have made, I am of opinion that the cultivation of cotton in this zillah

is not likely to increase to any considerable extent, but at the same time I beg to add, that every exertion will be made on my part to increase the cultivation of that staple."

In another letter to the Revenue Commissioner, Southern Division, No. 1818, of 16th October 1848,

the Collector, Mr. Spooner, wrote as follows:-

"In A.D. 1833 foreign cotton was distributed, but it does not appear to have been appreciated, and the little cotton which is cultivated is indigenous."

4. In the year 1858-59, though the price of cotton was doubled, there were only 6,699 acres planted

with it throughout this zillah.

5. Although there is only 13 per cent. of culturable land of the province unoccupied, land can be purchased in the market at an average payment of 15 to 20 years assessment, or about 8 to 10 rupees per acre. This leaves the purchaser to pay the annual assessment to Government. But the average annual rate per acre per annum for the entire Province is only eight annas.

6. I do not think that this zillah holds out much encouragement to European settlers as farmers.

The profits from the soil are not sufficiently remunerative; and Europeans could not compete with the

native farmer, whose labour costs him little or nothing.

7. It is as purchasers of produce, rather than as producers, that settlers would succeed; in other words, as merchants rather than as farmers. The European settler's interests would lie rather in advancing capital, directing agricultural labour with skill and science, and ensuring an immediate market for the produce of the native husbandmen, than in direct personal occupation of the soil.

8. It is not necessary, under the above view, that I should specify the conditions on which the land, still at the disposal of Government, should be dealt with. That amount is, as stated, only 13 per cent, and it is steadily decreasing at the rate of two or four per cent. per annum. In three or four years, therefore, there will be little or no land in this zillah absolutely at the disposal of Government, save grass lands (Kooruns), amounting, in the aggregate to 16,825 acres, and tree preserves, 1,703 in number, with an aggregate extent of 1,12,742 acres.

9. The climate offers no obstacle, being probably one of the best in the plains of India.

From A. Rogers, Esq., Civil Service, to B. H. Ellis, Esq., Acting Revenue Secretary to Government, Bombay, No. 146, dated Surat, 22 September 1859.

I have the honour to acknowledge the receipt of your endorsement, No. 3360, dated the 25th ultimo, forwarding for my opinion and report copy of Lord Stanley's Despatch to the Governor General of India, on the subject of the general redemption of the land tax in India.

2. The measure is one which, in my humble opinion, if carried into execution with the caution required by the complete change it will necessitate in our system of financial administration of the country, will be the most beneficial ever proposed since our connexion with British India commenced; beneficial in a political as well as a financial point of view, not only to this country, but to the whole British empire,

to the governed as highly as to the rulers.

3. Her Majesty's Secretary of State, in the 6th paragraph of the Despatch, after laying down the correct view of the financial result of the immediate payment by a zemindar, bound to pay in perpetuity a fixed annual rental, of the equivalent of that rental, as the extinction of a certain amount of State debt with the sum thus obtained, proceeds to say,—"It must be borne in mind in estimating the value of the annuity to be extinguished that the charge on the State on account of the interest on the public debt may be reduced by judicious financial arrangements." This is true, so far as the extinction has such means of debt already incurred is concerned; but another point to which attention should be by such means of debt already incurred is concerned; but another point to which attention should be directed in discussing the question, appears to me to be the financial result of the redemption of the

land tax, and the application of the sums obtained by it to the prevention of fresh debt.

4. As a financial measure the effect of the redemption of the Indian land tax is a matter of simple ithmetic. The landed property of the State yields a certain return, in the shape either of rent or of a tax upon rent; if this property, when converted into another shape, as into money, yield a larger return in the shape of interest upon money, the cash form of the property is evidently the more valuable form to the State. Government having now to borrow money at say 6 per cent. (which is within a fraction of what is the real cost of taking 5 per cent. paper at its nominal value, and cash as equivalent in equal sums, and paying $5\frac{1}{2}$ per cent. upon their aggregate amount), a sum equal to the value of the rent of its land for 16 years and 8 months is the full value to it of any portion of land yielding 6 rupees per annum, because the receipt in one sum of $6 \times 16\frac{2}{3}$ or 100 rupees, and the foregoing an annual income of 6 rupees, would exactly balance the effect of borrowing 100 rupees at 6 per cent., which the

Buswunt Sing, 25,000 rupees, vide Government Letter, No. 1743, dated 24 June 1830. Buswunt Sing, 25,000 rupces, vide Government Letter, No. 1775, dated 7 June 1832.

six rupees of annual rent from the land would meet. But suppose that a person were found who would be willing to pay down a sum equal to 25 years' rent of the land, or 150 rupees, in order to redeem for ever the liability of the land to the payment of rent, it is evident that by accepting his offer, the value of its property would be increased to the State by one half. A further debt of 100 rupees would be saved by the sacrifice of the property yielding an annuity of equal amount to the interest it would have to pay to borrow the money, and 50 additional rupees would be obtained applicable to other State purposes. In other words, the property of the State when realised as cash would be half as valuable again as it was whilst it remained in the shape of land. Progressively the higher the rate of interest the State has to pay for the loan of money when it is required, the smaller number of years' purchase is its land worth to it; the converse of this also being self-evident, that the lower the rate of interest at which it can borrow money when required, the great number of years' purchase is its land worth to it; consequently, looking to the prevalent rate of interest at any time when the State is compelled by its necessities to raise money, it would be good financial policy to raise it by permitting the redemption of the land tax whenever the sums thus obtained would yield a larger annual sum as interest than the land itself yields as revenue.

4. Such is the state of the argument when the rate of interest at the time the State may be compelled to raise money is alone considered. The prospective chance of the rate of interest on money borrowed being subsequently lowered by judicious financial arrangements, and the value of its land being thus proportionately raised to the State, are elements in the calculation which hinge upon probabilities, and must therefore be weighed with these in the balance on one side, and the certainties that actual ex-

periment may prove attainable on the other.

5. What are the probabilities of a reduction in the rate of six per cent paid as interest for the sums now being borrowed by the State? It is an undoubted fact that the development of the material resources of India is only now commencing. As this development increases a larger amount of capital than at present will be required to circulate the larger quantity of commodities that will be produced. As a general rule, capital when thus employed will yield larger returns than its investment in Government loans would give, and this being true of British as well as of native capital, there is but little chance, I might say no probability, of Government being able to raise new loans in this country at a lower rate of interest than that now given, wherewith to pay off the existing loans. It is calculated, I believe, that if the imperial guarantee were extended to India loans, money could be raised at home at from one-half to two per cent. lower a rate of interest than it can be in India. It might thus perhaps be found practicable to raise sufficient to pay off as much of the existing 5 and 5½ per cent. loans, as the stockholders might not consent to convert into stock bearing a lower rate of interest; but it cannot be supposed that sufficient sums could be raised even under the imperial guarantee, to enable the Indian Government to lower the rate of interest to any extent at least that would have an appreciable effect upon the finances on the 4 per cent. and remaining loans. In permitting the redemption of the land tax, the remedy against possible injury to the State finances, arising from the possibility of the interest on the public debts being lowered, lies simply in fixing the price of the redemption at the rate of purchase which the State lands will be worth to it, when it has to pay the rate of interest to which it is considered probable the rates new paid may be lowered.

considered probable the rates now paid may be lowered.

6. On the other hand must be considered the probability of land rising hereafter in real value, and the expediency of awaiting that issue, rather than disposing of the tax upon it for what it will now realise in money, with a view to stop the accumulation of new debts. With the development of the material resources of India, but in its earliest stage, and the subject of it attracting seriously the public attention under the spirit of progress, of which Lord Stanley's despatch is a witness, there is no reason to doubt that the real value of land will increase generally, and in a greater ratio in those island localities whence communication with the ports of export, hitherto difficult in consequence of their distance or natural obstacles, will become rapid and cheap, than in those already within comparatively easy reach of those ports. It would be expedient, therefore, in permitting the redemption of the land tax, which could of course only be carried out gradually and cautiously, to commence in those localities where it might fairly be assumed, on a due consideration of all circumstances that might affect it, that land had probably acquired pearly its full real value that is pearly the price at which not with tending a present time. bably acquired nearly its full real value, that is, nearly the price at which, notwithstanding a prospective increase in the real value of other commodities, it would probably exchange with these commodities at their increased value. It may appear an anomaly to speak of any commodity being worth more than its real value, but it is a fact that there are adventitious circumstances which in India raise the value of land high above the level at which it would naturally stand relatively to that of other commodities. Such are the passion for the possession of landed property, and the prominence of the quality of adhesiveness (to use the phrenological term, which implies more than mere attachment to home) observable in the native character. These adventitious circumstances will naturally lose their force as the country advances in wealth and civilization, and the real value of land will then be regulated by those circumstances only which determine that of other commodities. It is not probable, therefore, that the real value of land in those localities which are already within practicable reach of ports of export, and fit for the production of staple articles of export, will rise hereafter to such an extent as to render it expedient for Government to forego the immediate advantage it would derive from the acquisition of funds by the redemption of the land tax to prevent the accumulation of further debt, and await a time when the permission to redeem might be disposed of at a greater price. It is doubtful whether the real value of land in such localities will rise at all, except in its due proportion to the general rise in value of all commodities, consequent upon the general increase of the wealth of the country, for the value of such land must always be affected to a considerable extent by the price of the chief etraple value of an commodities, consequent upon the general increase of the wealth of the country, for all value of such land must always be affected to a considerable extent by the price of the chief staple articles of export. If the price of these is high, a greater breadth of land will be sown with them, and a smaller area being thus left for the cultivation of other descriptions of agricultural produce, the price of the latter also will rise, and vice versa. It is not probable that the price of sugar, indigo, and cotton will be appeared the level it has now received in the face of competition from America. ever rise to any great extent beyond the level it has now reached in the face of competition from America, China, and other newly settled countries, where the cultivation of the raw materials required for European consumption is just commencing.

7. Whenever it is probable that no rise in the value of land will take place except such as may be occasioned by a general rise in the value of all commodities, the prospect of the State being able here-

after

after to increase its revenue by a heavier taxation of the land, is to a great extent barred by the rise in the value of labour that must accompany a general rise of prices, and the consequent increased cost of production to the agriculturist. Taking these different circumstances into consideration, therefore, I think there is no room to doubt that it would be good financial policy at once to permit the redemption of the land tax, under all necessary restrictions and conditions, in those localities within present practicable reach of seaport towns in which the price those wishing to redeem were willing to pay down, might exceed the value of 25 years' assessment. I have myself no doubt that many lands, especially those assessed at our low survey rentals, would easily fetch from 30 to 40 years' purchase, which would probably be equal to 50 or 60 times the annual rental.

8. It is an obvious fact that the property of the State, as long as it exists in the shape of a tax upon rent, is a mere annuity upon capital invested, which can only be made reproductive at all when there is a surplus of income over expenditure. The State is not in the position of a landlord who can improve his lands, and thus increase his rent, and any attempt to increase the amount of the State tax upon rent, in consequence of the improvements carried out with its cultivator's capital, must of course tend to discourage improvement, and thus react to its own disadvantage in checking the general increase of wealth, and the consequent ability of its subjects to bear taxation. On the other hand, the money that can be procured by the redemption of liability to payment of that tax is a species of property which can be employed in a reproductive manner. Every rupee of the capital thus redeemed from mortgage, as it were, and put into circulation, might be compared to a drop of blood propelled from the heart through an artery for the support of the animal frame, which would be returned to its great moving centre in the shape of taxes upon a portion of the wealth it had itself helped to create, as surely as the drop of blood is returned to the heart through the veins and lungs loaded with a portion of the waste of the animal tissues, only again to be propelled on its life-giving errand.

9. It is of importance to note the source whence this capital will in a great measure be drawn. Owing partly to the country having passed through long ages of oppression, and perhaps partly to that feeling of distrust which prevents uneducated people from entrusting their money to the keeping of others, there is undoubtedly a vast amount of capital throughout India lying buried and unprofitable both to its owners and the public at large. The opportunity of investment in a secure manner in the purchase of land, or in the redemption of the land tax, would be eagerly taken advantage of to turn this unprofitable capital to use. I believe it is not too much to say that the grant of permission to the holders of the Government lands to redeem the tax upon their rent would bring about a great social revolution among the agricultural classes of India, with more certainty and in far less time than the necessarily slow process of enlightenment by the spread of education would effect. Men with the prospect of attaining to the species of independence most dear to the ambition of native agriculturists, would work and save to be independent, rather than throw their hard-earned gains away upon costly entertainments at the marriage of their children, and on other equally unnecessary occasions. It is an end not unworthy of attainment by an enlightened Government, even if purchased by great sacrifices, to check the tendency to such a crime as infanticide by the indirect but certain means of leaving no object for the fulfilment of which it would be necessary in the native mind to perpetuate it.

10. The eighth paragraph of Lord Stanley's despatch suggests as one of the difficulties in the way

of permitting the redemption of the land tax in localities where the revenue settlements are liable to revision from time to time, that it would prevent a re-adjustment of taxation in the possible case of the relative values of silver and agricultural produce changing. In the case of the value of the former falling below its present value relatively to that of the latter, the consequent increase in the rent of land would entitle the State fairly to demand an increase on its tax upon rent. In this case the increase could easily be levied in some indirect method, instead of in the shape of an increase in the tax upon rent. It would therefore be the better policy, taking into consideration the discouragement to the improvement of land that a fluctuating tax would give, to take advantage of any increase in the value of land that might arise from any cause, to increase the State revenue in the indirect, and not in the direct method; thus a fall in the value of silver relatively to that of agricultural produce, although it may increase the value of land, need not interfere with the project of permitting the redemption of the land tax. The probability of any great fall in the value of silver, moreover, is remote, for it is contingent on such a large increase in the supply of the metal as could only arise from the discovery of new and rich mines.

11. A great rise in the value of silver relatively to that of agricultural produce, would on the other hand entitle those liable to the payment of a tax upon rent to a reduction in the amount of the tax. Probability appears to me to be slightly in favour of a rise in the value of the former, but not to an extent that the lowness of the rentals imposed by the revenue survey in this Presidency would not cover. There has been for many years past a large importation of silver to this country, in consequence partly of the balance of trade being in its favour, and partly from the high value of the metal relatively to that of other commodities; if this supply were to fall short of that which will certainly be required to provide for the circulation of the increased quantity of other commodities, that the development of the resources of India will create, its value would, of course, rise greatly, but I think there is no probability of the failure of the supply to such an extent. The raw materials that India numbers among her products are many of them so indispensably requisite for the support of British manufactures, that the silver to pay for them will always be found if it is in existence, and there is no doubt that large quantities of bullion already in the country, but lying useless, will find their way into circulation. The recent large and still increasing discoveries of gold in Australia and other countries, will provide for a much greater drain of silver than there has hitherto been from all countries where a gold currency exists. It is probable also, that as the general prosperity of India increases, a larger proportion of her exported raw materials will be paid for in foreign commodities that will contribute to the comfort and luxury of the people, so that the demand for silver will decrease; taking all these circumstances into consideration, it seems probable that there will be a slight rise in the value of silver, but that that will be consequent on the general rise in real value of all commodities as the general wealth of the country increases, and not upon any failure in the supply of silver. As already suggested, the prospect of a slight rise in the value of silver need be no bar to permitting the redemption of the land (87.)

tax on a calculation based upon the present assessment, whenever that has been fixed at rates sufficiently low to leave the holders large profits under present circumstances. To take the only case in which low to leave the holders large profits under present circumstances. To take the only case in which the loss to a person redeeming his land tax would be really perceptible, it is by no means probable, in fact it is scarcely possible, that the rise in the value of silver should be so sudden and so great as not to allow time for matters to suit themselves naturally to the alteration of circumstances; if such a sudden rise were to take place, and the good faith of the nation were involved in the matter, either the grant of compensation to sufferers, or the creation of a gold currency, both remedies in the hands of the State, would at once solve the difficulty, the latter by relieving the pressure of the demand for silver in the market, would allow a larger supply to remain in circulation, and of course lower its real value. This is a question, however, which I confess should be considered with a due regard to other interests also, but there still remains the method of compensation, about which there can be no

12. There appears therefore to be no valid reason why permission to redeem the land tax should be denied where the demands of the State are now liable to periodical revision, any more than in those localities where the demands have been fixed in perpetuity, on the ground of possible future benefit or injury to those consenting to redeem the tax, or to the State, ensuing from the immediate execution of the scheme, if two precautions are observed; these are, that the grant of permission be made dependent on the amount offered, yielding at the rate of interest at which the State is obliged to borrow, more than the value of the annual tax upon the rent of the land, the grant being further restricted at the commencement of the experiment, if considered necessary, to localities where land may reasonably be supposed to have already reached its full real value, and that the redemption of the tax be restricted to the extent that will provide sufficient sums of money to prevent the accumulation of further debt, or such funds as when this object has been accomplished, may still be employed in a reproductive manner in the opening up of the country, and the constantly increasing development of its material Thus far it will undoubtedly act to the benefit of the British as administrators, and that of resources.

the inhabitants of the country themselves.

13. To the British capitalist wishing to invest his capital in agricultural enterprises in India, and to the intending colonist, permission to redeem the land tax, and thus acquire a simple freehold title, is a sine qua non. The risk attendant upon such a use of his money in the case of the former, enhanced sine quá non. in that of the latter by the evils of expatriation, the severance of family ties and connexions, and the

dangers of residence in a climate uncongenial to his constitution, is greater than any man would be willing to encounter without feeling perfectly sure that the whole of his possible profits would be his own; if then it be intended to encourage the expenditure of British capital, and the devotion of British skill and energy to the improvement of the material resources of India, the grant of permission to redeem for ever the liability to pay land tax must, in my humble opinion, be a preliminary step.

14. The measure, to serve the important ends with a view to which it would be adopted, must be carried out on certain fixed general principles laid down according to the requirements of a far-seeing financial policy, one that will not only provide for the present necessities of the State, but firmly and wisely adhered to, will ensure, as far as human endeavours can, increasing prosperity to India, and general benefit to the British empire. It would be a rash and useless proceeding, for instance, to endeavour to raise at once money sufficient even to pay off existing debts without a due selection of the localities in which the grant of permission to redeem would be attended with the least risk to the stability of the resources whence the State revenue would in future be derived, combined with the greatest present financial profit; if the present debt were reduced to the compass to which it might be deemed advisable to reduce it, with a due regard to the interests of that large body of capitalists who will always be found to prefer safe investments and moderate returns to great risks, sometimes attended with large profits, and the State income balanced the ordinary expenditure, it would be a ruinous policy to sink money in the carrying out of projects by which the pomp and magnificence of Government alone would be served, instead of applying it to those material improvements which, by enlarging the area of taxation, would lessen the burdens of the people individually, and yet permanently increase the resources of the State; the former would but throw us back into debt whenever an emergency arose, whilst the latter would provide a sinking fund in which the resources of India would be improved at compound interest, if need be, for the gradual extinction of the national debt itself.

15. The general principles of the measure being laid down, the details should be left in the hands of the Local Governments, under the general instructions of the Supreme Government as to price of redemption, amount to be raised, &c. It should not be confined, in my opinion, to the redemption of the tax upon lands held by individuals directly from the State, but be allowed, under such restrictions as might fully protect the rights and interests of inferior holders, to superior holders engaging with Government for the rentals of estates, and to the holders of what are now called alienated lands paying quit-rents of larger or smaller amount. The limit of the period which it might be found advisable to fix as that during which a cultivator should retain the option of redeeming the tax upon his land in localities where the demands of the State were not fixed, and other minor matters of detail, could only

be satisfactorily settled after some experience of the practical results of the measure.

16. The advantages of the measure in a political point of view, frankly acknowledged by Her Majesty's Secretary of State, need not be further enlarged upon. In my opinion they would tend far to dispel that apathy to the change of rulers hitherto shown by the great body of the agricultural classes of India, and force them, from motives of self-interest alone, to declare themselves, and act prominently in favour of those who alone would respect their dearest rights. When every village prominently in favour of those who alone would respect their dearest rights. When every village throughout British India contained its tens or hundreds whose interests were bound up with the maintenance of our rule, that rule would be far more firmly established than it ever can be by the bayonets of even British soldiers.

17. One word upon the objection to the redemption of the land tax, constantly in the mouths of those who, having Indian experience alone to guide them in forming an opinion, fear that, when this great main source of State income has been disposed of, no other of such an equable nature will be discovered to supply its place. It would take but few words to prove that the Indian land tax, far from being of an equable nature, is the very contrary, and presses far more heavily upon the poor

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than upon the rich, as must every tax affecting the price of the necessaries of life. It is a mistake, arising simply from ignorance of the manners and customs of the natives of India, to imagine that even now there are no luxuries among them capable of taxation. Everything connected with the maintenance of his dignity, in the way in which, in the eyes of his fellow countrymen that dignity should be maintained, a native will pay for, and the more willingly, because the mere fact of having to pay for it increases the difficulty in the way of its attainment, and enhances the value of his dignity when attained. The privilege of affixing the stamp of his signet-ring to documents, instead of his signature, of being attended by numerous retainers, horse and foot, to shout his praises, of being received with distinction by official personages, even the most avaricious native prizes far more than the innate modesty of the genuine English gentleman will allow him to conceive. The personal vanity of both sexes that leads to the wearing of splendid clothes and ornaments, to the increase of equipages to parade before the eyes of the world, to give costly entertainments to their caste fellows or religious characters, anything, in fact, to raise their estimation in the eyes of those who look no deeper than the surface, will furnish an inexhaustible mine for taxation, of which scarcely the upper surface has yet been worked. Far more equitable the taxation of such superfluous luxuries than a system that in any way lessens the hard-earned gains of the labouring man, and scarcely touches the wealth of the affluent.

From J. N. Rose, Esq., Collector of Sattara, to B. H. Ellis, Esq., Secretary to Government of Bombay, No. 1083, dated 14th October 1859.

I have had the honour of receiving the printed papers noted in the margin,* transmitted to me under your endorsement, No. 3356, dated 25th August 1859, by which I am directed to submit my opinion, and report on the question of permitting commutation of annual land tax to a single payment in granting lands for certain fixed periods.

2. There is a little, if any, culturable land in the Sattara province that may not be disposed of at the ordinary survey rates, and I do not think that limited leases of surveyed lands would be saleable at

rates advantageous to Government.

3. In regard to the question of redemption of the land tax, I take this opportunity of submitting a memorandum by Capt. Anderson, Superintendent of the Revenue Survey, Southern Mahratta country, with whom I have frequently conversed on this subject. His long experience in land surveying and assessment renders him much better qualified than I am, to give an opinion of the value of land in native estimation, and as I concur in the views he has expressed, I respectfully recommend his memorandum to the consideration of Government.

Memorandum on the Papers accompanying Government Resolution, No.3356, dated Dharwar, 27th September 1859.

In none of the districts of the southern half of the Bombay Presidency, with which alone I am acquainted, will any considerable tracts of unoccupied Government waste land of fair quality be found; what little land of such quality still remains unoccupied will be met with in small tracts detached from one another, and this even is being year by year rapidly absorbed into the cultivated area at the rate of assessment fixed on each plot or "revenue survey field." Such detached tracts of small area would not be valued by fresh settlers and on the other hand as regards the people of the country, no additional temptation is required to hasten the occupation, at no distant time, of all the unoccupied

2. As regards the southern half of the Bombay Presidency, the subject of waste lands being thus disposed of, the redemption of the land tax on occupied land alone remains for consideration, and the right of redemption it would be necessary to confine to the person already holding the land under Government. The assessment in the settled districts of the Bombay Presidency is fixed for a period of 30 years; in some districts from 20 to 24 years of this period has already elapsed, in many from 12 to 20 years; thus a revision of the assessment of many districts cannot be long deferred, since to facilitate land transactions among the agricultural classes, and for many other reasons, it is advisable that the revised rates should be announced at least two or three years before they come into operation. In many cases we can thus form some idea, at the present time, as to what proportion the future rates of assessment will bear to those now in force. I do not think that in any case the increase of assessment at the next revision would attain to 50 per cent. additional on the present rates, though in some cases it would fall little short of that increase, particularly in the districts first settled, at a time when the agricultural population was in its lowest state of depression. Regarding the rates to be imposed at the end of the second period, we can now only speculate; it is not, however, probable, that any after revision of assessment will add to the revenue in the same proportion as the next revision, namely, that at the close of the 30 years' period now current. All increases of assessment will doubtless be carried out by a proportionate increase on the existing rates, and without reference to any improvements or adaptation of natural advantages which may have been introduced by the occupant.

Letter from the Right Hon. Lord Stanley, Secretary of State for India, to the Governor General of India in Council, No. 2, dated 31 December 1858.

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^{*} Letter from the Secretary to the Government of India to the Secretary to the Government of Bombay, No. 1551, dated 1st August 1859.

3. The question then is, at what rate or what number of years' purchase the existing assessment might be justly commuted? The rate at which Government borrow must evidently be the basis of calculation in selling the revenues of the State; in ordinary circumstances about 5 per cent. may be assumed as this rate, so that if existing rates of assessment were permanent, and money was never likely to be obtainable by Government at less than 5 per cent, 20 years' purchase would be a just commutation of land tax. We assume, however, that the present assessment is capable of being increased by 50 per cent, and it is also necessary to bear in mind that Government may at some future day be able to borrow at a lower rate than 5 per cent: 30 years purchase of the present assessment would be equal to 20 years' purchase of an assessment 50 per cent. higher, and an additional 5 years' purchase would probably meet the contingency of Government loans being raised at some future time at a lower rate than 5 per cent.; thus on these assumptions 35 years' purchase of the present assessment would appear to be, as far as Government are concerned, a fair commutation for the land tax, and to sufficiently secure the State from loss at any future time.

4. The redemption of the land tax at 35 years' purchase of the present rates, though merely securing the State from future loss, would according to the rates of interest prevailing among the trading classes of this country, be far from remunerative since the tax redeemed would, at present rates of assessment, afford somewhat less than 3 per cent. on the cost of redemption, and only about $4\frac{1}{2}$ per cent. at any future rates, assuming 50 per cent. on the present rates to be the limit of increase. Investment of money in this manner would, however, have peculiar charms for a native, irrespective of the simple commercial return for his money; he would feel free to make expensive improvements, secure in his own mind from increase of taxation at any future time; he would look on land thus acquired as an inheritance to hand down to his family for ever, of the kind most coveted by the people of this country; and the idea of holding land independently of Government would add to his respectability, both in his own eyes and those of his fellows.

5. It would, however, be necessary in my opinion to limit the extent to which this redemption of land tax should be permitted to go, for several reasons.

1st. The temptation would be sufficiently great, if entirely unchecked, to induce the contraction of debt, and the diversion of capital from the ordinary channels of trade to an extent sufficient to have a material effect on the prosperity of the community and even the revenue of the State; the capital of the country could beyond all doubt be far more remuneratively employed than in the redemption of land tax; for instance, in improving land held subject to the payment

2nd. It would not be desirable to part irretrievably with any very large portion of the main source

of the revenue of the State.

3rd. The avowal of the intention to permit the redemption of the land tax to an unlimited, or to any great extent, would act as a very great check on applications for redemption. The contemplation of this measure by Government has been, I am informed, alluded to in vernacular newspapers, and has certainly been discussed among the people of the country; the occurrences of the last two or thre years have produced a certain feeling of insecurity in the popular mind regarding the permanency of our tenure of the country, and this feeling is strengthened from regarding the permanency of our tenure of the country, and this feeling is strengthened from time to time by the discussion in the vernacular newspapers, and among the English reading members of the young India school, of ill-considered ideas and proposals brought forward in Parliament, such as the valuelessness of India to the British Crown, or the proposal of restoring to native rule all recent or outlying possessions. A native of India is incapable of discriminating between the weight due to the most impracticable proposition of the least known member of the House of Commons and the deliberate statement of a Minister of the Crown. It will not be sufficient to reckon on the light in which the people of the country should view any particular question brought forward having reference to them, but rather on what view they can possibly adopt, making all allowances for an almost inconceivable degree of perverse imputing

of motives, childish suspicion, and credulity.

6. For the above reasons it would particularly at the present time be advisable to limit the extent to which redemption of land tax should be permitted: 5 per cent. of the revenue of a talooka would, perhaps, be a sufficient limit at 35 years' purchase; this would give 1\frac{3}{4} years' revenue of the entire talooka, a sum which it would be difficult to bring into the Treasury without deranging to a considerable extent the ordinary progress of trade: it might, however, be hoped that hoarded money or issuallary at present producing no return, would be largely drawn upon—of the existence of such jewellery, at present producing no return, would be largely drawn upon,—of the existence of such hoarded wealth there is no doubt.

7. Regarding the light in which the permission to redeem land tax would be viewed by the people of the country, much would depend on the manner in which this permission was offered to them: if sparingly and in the light of a favour, their suspicions regarding this means being resorted to as a new device for raising money in our financial difficulties would be allayed, and the great support of a body of landholders whose titles would be derived from, and be co-existent with, the duration of our rule, would be gained to Government.

From. E. G. FAWCETT, Esq., Revenue Commissioner, Northern Division, to H. Young, Esq., Chief Secretary to the Government of Bombay, No. 2753, dated Camp Surat, 19th December, 1857.

I have the honour to submit, for the consideration of the Right Honourable the Governor in Council, a letter from Mr. Rogers, Settlement Officer, Guzerat, proposing the concession of fee simple in land by permitting, as a general measure, the redemption of the land tax by purchase.

2. The measure is one of vast importance, and laden with consequences not easy to foretel. It is

brought forward on its own merits, and also as a measure of financial relief to the State.

3. I have already recorded my opinion on the subject of fee simple in the form in which it exists in this Presidency, in my report No. 1004, dated 4 April 1856, when reviewing Mr. McKay's work on

Western India, and I see no reason to think otherwise of the existing tenure now than I did then; the present proposition, however, involves a material difference, and I have considered the subject as an entirely open and new question, and trust I have divested myself of all bias of former opinions in so

doing.

4. Lands now held rent free or on easy quit rents, the nearest existing approach to fee simple, have

a remuneration for, some service, and convey with been obtained as gifts, or upon consideration of, or as remuneration for, some service, and convey with them, in native estimation, some importance in position which gives them a further imaginary value. They have mostly been easily obtained and are little cared for, generally speaking, except for the advantage the holder has over those who have to pay full assessment and for the personal importance obtained. The lands are left in a state of cultivation generally inferior to those fully assessed. This seems to be the case not only here but in the North-western Provinces. In Part XXIV. of the Selections from the Government Records, page 226, it is observed that "rent-free holders are generally

5. However, when fee-simple is obtained by purchase, it seems reasonable to think that the purchase-money will prove a guarantee that the lands will not be neglected, as it may be fairly presumed that few would think of purchasing land without the intention of improving or putting them to more profitable

use than before.

6. Mr. Rogers considers that it would be necessary to give confidence to the people by an enactment. For my part I think that an enactment would go very little way in that direction beyond what would be effected by a simple declaration of the intentions of Government; and legislation, moreover, seems unnecessary, for if Government think fit to accept a fixed sum instead of an annual assessment no law appears to be required to admit of the composition; the transaction would be optional on both sides. The issue of a sunnud, upon purchase, declaring the land free from assessment for ever, for value received, would be ample; conditions attached, beyond general amenity to the laws, would, I agree with Mr. Rogers in thinking, render the offer a dead letter. In fact the grant in that case, would not, I

apprehend, be fee simple.

7. But there appear to me to be serious objections to the concession of fee simple as a general measure. Among the foremost is one noticed by Mr. Rogers, but disposed of by him in a manner, in my opinion, quite incommensurate to its value or importance, viz., the present right of occupation, to compensate for which Mr. Rogers proposes to give a preference of purchase for a period of from three to five years. The right of occupation probably very inadequately conveys to an Englishman's ear its real value; occupation sounds more like tenancy at will than what it really is, viz., the right to hold lands for ever, provided the rent or land tax be paid, this being the only cause, excepting increase of lands required for public numbers, for which the occupants, can be custed by Government. of lands required for public purposes, for which the occupants can be ousted by Government. A vast number of cultivators have held their lands for generations and are as much attached to them as if they had them in fee simple.

8. Disregard of this right would be highly inequitable, and doubtless be the cause of very serious irritation, and I consider that no period of time for preference can be laid down as compensation for it, and that sale to another party must be entirely barred by the non-consent of the occupant.

9. Whether the measure would be of financial value would, I think, chiefly rest on whether the occupants would themselves purchase the fee simple. This would depend on their desire to do so, their confidence in the stability of the present Government, and their ability to purchase. All three may, I fear, be put down as standing at a very low degree. The apathetic character of the ryot seems likely to inspire him with very little more desire to improve his condition in regard to fee simple than it does to incite him to other improvements; and if his confidence in the stability of the Government be not of the very highest degree his desire must sink to zero. His ability may equally be doubted. The cultivating classes are known to be very extensively and generally in debt. Those who are wealthy and have capital to lay out form, it is to be feared, a small minority.

10. It may be doubted also whether the ryot, occupant of Government lands, having already so much right of possession as that of occupancy gives, would think it worth while to purchase fee simple. As occupant he can hold for ever on condition of paying the rent to Government. If he cannot do that, he has probably involved himself to an extent that would oblige him, even if he had fee simple, to part with his lands. The advantage he would derive, therefore, seems small, and the market value of the purchase would be small also.

11. Supposing occupants, however, to be in a position to purchase fee simple to a considerable extent, and to do so by paying down say 10 or 20 years' purchase, the probability is, that the whole of their capital would be invested, and they would be in the condition of having to commence afresh, and, instead of indulging in extra artificial wants, would require to exercise strict economy for a number of years to accumulate the wealth they had before. It is almost superfluous to say that, if the purchase money were borrowed, this would be still more forcibly the case. In the meantime the State has forestalled its revenue, the expected artificial wants have not appeared, and the State will be at a loss for its income.

12. Leaving apart the consideration of purchase by the occupant, there is the native capitalist who would probably come forward to purchase fee simple. His position would, after purchase, I imagine, differ not much from that of the khote in the Conkun, the talookdar of Guzerat, the jageerdar of the Deckan, &c., and his management would probably be similar. Our experience of this class in the capacity of landlords exhibits but little to encourage Government to extend that principle. Few indeed, comparatively, have improved their estates, a vast number are deeply in debt, while the cultivators under them, almost without exception, are reduced to the utmost poverty; every farthing, short of what is absolutely necessary to their existence, being screwed out of them, and their rights of occupation disregarded or very apply reduced to that point at which the landless can avail himself of the marking of forwarded with garded or very easily reduced to that point at which the landlord can avail himself of the machinery of the law to undo exactly that which the law desires to maintain. The present tenure does not effectually prevent their ousting tenants, and fee simple would still less be able to do so, and the above described Memorandum, No. 1376, dated position appears to me to be that which present occupants would fall into under the measure con- 16 May 1856. templated.

See Letter,

13. But, in attaining this position, the purchaser would most probably wish for land already under cultivation, to obtain which the consent of the occupant would be essential; that in general is not likely to be given willingly, and his course would probably be to get the occupant into debt to him, if not already so, and force his consent by the machinery of the law. already so, and force his consent by the machinery of the law. Forced or juggled consent obtained from occupants would most probably give rise to great irritation—the outbreak of the Sonthals appears

to have had an analagous origin.

14. Supposing, however, all these objections to be obviated, or overruled or unfounded, and the measure to be introduced, and generally in action, it appears to me that, with such a population as we have to deal with, but little advantage is to be anticipated. We have little reason to expect that in the present generation, or even in the next, the indolent apathetic character of the people will undergo much change or that they will exert themselves much more for the improvement of the land than they do now. The effect on Government, if fee simple were general, would probably be to diminish its interest in pushing on agricultural improvement and impair its power of interference for that purpose by the indefeasible right which it had conferred.

15. With all these serious doubts as to the advisability of the measure we have no clear view of what

is to be the substitute for the revenues of the lands granted in fee simple hereafter.

16. For my own part I can form no idea what artificial wants are likely to accrue to the agricultural population. After a residence in the country, commencing more than 30 years ago, I see but little prospect of such change—the habits and manners of living among the people appear to me in no way to have altered; their houses, their food, their dress, are all much the same, except perhaps the substi-tution of English for country cloth, but this is owing simply to the cheapness of the former causing the latter to be superseded; and I can see no ground for confidence that the grant of fee simple will alter their improgressive habits, an alteration required to be effected in a very few years if it is to make up the loss of State income to be sustained.

17. On these grounds I look upon the measure as applied to lands in occupation to be very unde-

sirable and inappropriate to the present circumstances and character of the people.

18. As regards lands not now in occupation the objections above stated are removed or lessened. The grant of fee simple of waste might be attended with probable advantage; but on this point I reserve my opinion for the present. Having received the extract of the Honourable Court's despatch No. 10, dated 6th October 1857, under Government memorandum No. 5165, dated 2nd instant, I have taken the opportunity to consult all the Collectors of this division, not as regards its effect with respect to cotton only, but to other products also, and on obtaining their replies I purpose to pursue the subject.

From A. Rogers, Esq., Settlement Officer in Guzerat, to E. G. Fawcett, Esq., Revenue Commissioner, Northern Division, No. 92, dated Surat, 6 October 1857.

I HAVE the honour to forward an extract from my report for the year 1856-57, submitted to Government in conformity with the instructions conveyed in circular No. 3390 of 1855.

2. The present financial position of the Indian Government induces me to bring forward the idea suggested in the above-mentioned extract in a definite shape, and I have the honour to solicit the early and serious consideration, by higher authority, of a subject which may hereafter be attended with the

most important political results.

3. One of the most striking phenomena observable in the social condition of the peasantry of India hitherto has been its seeming immovability. What a man's forefathers were two thousand years ago such What their social status was before most of the most civilized modern nations had emerged from their primitive barbarism, such is the status of their descendants, the Indian ryots of the day. Progress in such a country must naturally be difficult to induce, and it is not to be wondered at that great as have been the sacrifices agreed to, and philanthropic the efforts made by the Government of the East India Company since its dominion commenced, its measures in that direction should have met with but partial success. Civilized, and to those not prepared by education or natural intelligence to understand them, cumbrous forms of civil procedure can never improve the social condition of a people among whom the first essentials of progress are wanting,—a people who, generally contented with the satisfaction of the most simple natural wants, have not the opportunity afforded by the free circulation of capital, employed in the most reproductive manner, on a skilful system of distribution of labour to acquire artificial wants.

4. The ryotwar system of revenue management prevalent in the Bombay Presidency, studiously perfected by the new survey settlements, will not have the effect of improving the social condition of the peasantry, unless it is accompanied by other measures, which may lead to their endeavouring to improve it themselves; with their present intellectual condition the result of the lowering of the Government rates of assessment, and permitting the sale of the right of occupancy in the soil, will assuredly be the transfer of the profits of a large proportion of the rent paying land of the country to the petty money lenders, upon whose capital the ryots now almost universally cultivate, without any prospect of substantially bettering their own condition; the ryots will prefer living on in their present hand-to-mouth state of existence, in perpetual and hereditary debt; certain, that as long as our system of civil judicature lasts they will always command sufficient credit to provide for their necessities, on the extraordinary occasions of marriages, caste dinners, &c., upon which alone they require funds for unusual expenditure. If, however, the ryot had placed before him the prospect of conferring upon himself and his family, attached as he is by immemorial hereditary ties to the soil he cultivates, would be the summum bonum of a ryot's happiness, the ability to redeem by the payment of a sum of money once for all his liability to future taxation on his own fields, I think the inducement would act as a powerful incentive to him to increased exertion and the exercise of prudent economy.

5. But in addition to the argument, that permitting the redemption of the land tax would tend directly to improve the condition of the peasant classes, the opportunity that would be afforded by the measure for the profitable employment of the immense capital which is now lying unproductive in the shape of ornaments, and hidden in the ground throughout the country, is a further strong reason for

recommending

recommending that the plan should be tried, at all events as an experiment. Except in seaport towns or great entrepôts of trade there is no resources for the employment of capital but that of usury, confessedly the most serious obstacle that exists to the improvement of the social condition of the ryots.

6. If it be argued that allowing the redemption of the land tax would, in securing the benefit of a temporary increase in the exchequer, by degrees lessen the sources of State revenue, it may be replied without hesitation, that the simple reason for the present limited number of those sources is the poverty of the country, which, preventing the creation of artificial wants among the people, also precludes general taxation, except in the most direct shape: with the creation of artificial wants, that will be brought about by the reproductive employment of capital now hoarded and rendered useless, and the consequent general improvement in the country, many sources for indirect taxation will be opened up which will more than compensate for the decrease in land revenue, occasioned by allowing the

redemption of the land tax.

7. In order to make the measure effectual, however, and, if possible, to induce the investment of European capital, as well as native, in the improvement of the soil, it would be necessary to declare by legislative enactment, that the redemption of the land tax would be equivalent to the sale of the feesimple of the land without any kind of reservation whatever. I am sorry to say that the unfounded idea of want of good faith on the part of Government prevails, at all events in Guzerat, to such a degree that I do not think purchasers would be found without an express declaration of this kind. The Act might simply legalize the redemption of the land tax on Government lands, or that of quit-rent on partially assessed alienated lands, and give a guarantee that such redemption should be equivalent to the sale of the fee-simple of the land, but should give to all persons in actual occupancy of such lands an absolute right to prevent their sale for the space of from three to five years, from the date of the Act being declared by the Governor in Council of any Presidency, to be applicable to any district or zillah, and of pre-emption at the end of that period. This proviso would spur the present occupant to exertion, in order that he might become in due time the proprietor of his land, and would prevent attempts on the part of usurers and other evil-disposed persons to get present occupants into their power. The sum to be paid to the State in each case should be determined by the result of the biddings at public auction, provision being made, if necessary, in the deed of sale, for not exempting the land from assessment when required for local municipal purposes, and the deed should be registered free of expense in the register's records, under Regulation of 1827.

8. The proposal is one of very great importance, and the subject might be enlarged upon to a much original. greater extent than the limits of an ordinary official letter would admit of, by adducing arguments to be derived from the social condition of the inhabitants of those countries in which the rights of private property in land are the most clearly defined and perfect; but as these arguments must suggest them-selves to every one, I will conclude by hoping that the present financial position of British India will

ensure early attention being paid to it. .

Extract, paragraph 14, of Mr. Rogens's Report, No. 61, dated 30 May 1857.

To every thoughtful reader of history, the supineness of the agriculturists of India, and their apparent indifference to the political rule under which they live, must have been a subject of surprise, and afforded ample matter for reflection. Like the reed they bend to the force of the current, but the stream carries them not away; and when the flood of conquest has passed on they are found in their ancient position, supple and ready to bend as ever. Each successive rule, down to our own, has consequently found them abject, degraded, and slavish, without a spark of that manly feeling of independence, such as that of the yeomen and farmers of England, which those who provide, under a higher power, for the food of a country should possess. They have been made the victims of cruel oppression under native governments, in consequence of their invariable submissiveness; and, even under our own, high the reason doubtless of submissiveness; and, even under our own, to which they are doubtlessly attached, in many cases, by motives of self-interest, if not gratitude, they appear incapable of acting upon their convictions. It appears to me that much of this supineness might be removed if we could make up our minds to create a permanent freehold title to land by purchase. If any large proportion of the agricultural community held each a little such land, the title to which they knew would be respected only by the British Government, they would have a stake in the permanency of our rule, which it would be worth their while to take an active part in maintaining. I manency of our rule, which it would be worth their while to take an active part in maintaining. I know that I shall be at once met by the question of—whence the State revenues were to be derived when its lands were disposed of in this way? I myself believe that as the increasing prosperity of the country was evidenced by the freehold title to lands being bought up other sources of taxation would manifest themselves, and that there need be no apprehension entertained of the nature mentioned above. As it is not probable, however, that such a measure would be agreed to at once, as a general thing, by either the Local or the Home Government, I have brought the matter forward in hopes of its being taken into serious consideration, and perhaps a trial of it by way of experiment sanctioned. It behoves all true servants of the State in these troubled times, when the waves of mutiny and insurrection are surging tempestuously over some parts of the land, to cast about them for means whereby our hold upon our Eastern empire may be strengthened, and the true interests of civilization served.

NORTH-WESTERN PROVINCES.

(Revenue Department.—No. 215 A. of 1859.)

From George Courer, Esq., Secretary to the Government of the North-Western Provinces, dated Camp Datagunge, 22 December 1859.

Sir, I AM directed to acknowledge your letter, No. 846, dated 27th April last, in which the Government of India requested that steps might be taken to procure accurate information (87.)

information in regard to the extent and nature of the culturable lands which are at the absolute disposal of this Government, and also as to the conditions on which such lands might properly and expediently be disposed of to persons desirous of bringing them into

2. In reply, I am desired to forward the accompanying copies of a letter, No. 886, dated 8th instant, and of its enclosures, from the Secretary to the Sudder Board of Revenue, on the subject, which gives a full detail of all available information. I am to remark that, with the exception of the tea tracts, the disposal of which is under the separate consideration of the Supreme Government, the lands at present at the disposal of the Government in these provinces offer very little temptation for the embarkation of British capital, by reason of the sparseness of the population, the difficulty of communication and the desired and the desired and the desired are the disposal to the sparseness of the population, the difficulty of communication and the desired are the disposal to the sparseness of the population, the difficulty of communication and the desired are the disposal to the sparseness of the population, the difficulty of communication and the desired are the disposal to the sparseness of the population and the disposal to the sparseness of the population and the difficulty of communication and the desired are the disposal to the sparseness of the population and the difficulty of communication and the disposal to the sparseness of the population and the difficulty of communication and the disposal to the sparseness of the population and the disposal to the sparseness of the population and the difficulty of communication and the disposal to the sparseness of the population and the disposal to the sparseness of the population and the disposal to the sparseness of the population and the disposal to the sparseness of the cation, and the deadliness of the climate in which they, for the most part, are situated.

3. The rail must be opened before the resources of the Jubbulpore division can be

estimated with any degree of accuracy.

4. There would seem to be no reason, under present circumstances, for modifying the rules under which grants of this nature have hitherto been made.

> I have, &c. GEORGE COUPER, (Signed) Secretary to the Government of the N. W. Provinces.

(No. 886 of 1859.)

From W. H. Lowe, Esq., Secretary, Sudder Board of Revenue, North-Western Provinces, to G. E. W. Couper, Esq., Secretary to Government, North-Western Provinces, Allahabad, dated Allahabad, 8 December 1859.

Revenue. Present E. A. Reade, Eso.

I AM desired by the Sudder Board of Revenue, with reference to your letters, No. 788, dated 17th May, and No. 961, dated 11th June last, to submit, as fan as practicable, an exposition regarding the extent of culturable land absolutely at the disposal of the Government in the territory, subject to the Government of the North-Western Provinces.

2. The Board were under the impression that, besides the tracts of forest and waste to which the State has a plenary right, it would be necessary to include in one statement the area of malgoozaree and lakhiraj land confiscated for rebellion; but the orders of Government, last dated, have excluded such from account for the present, and experience has shown that this was unavoidable, from the utter impossibility, from destruction of records in many districts, of giving statistics, the unavoidable delay of search for such information through many massive volumes in the Board's office; the great number of suits contesting the right of Government now pending, and the obvious certainty that no kind of estimate can be furnished until such litigation and the assignments of lands as rewards shall have terminated.

3. For reasons equally cogent, estates sold by auction, and purchased by Government, for arrears of revenue, are also excluded from account. The number of such is very few, and in nearly all the sale has been merely the preliminary to measures for re-adjustment of the assessment, definition of rights in land, and the acceptance from the former proprietors of a fair contract, under which the estate

may be expected to thrive.

4. The Government has an absolute property in nuzool, or escheats; but such, without any exception, comprise plots of unowned land, suitable or otherwise for building purposes, in the vicinity of towns,

and the sites of deserted and demolished fortified places.

5. There remain, then, the tracts of forest and waste land in certain districts, of which, previous to

5. There remain, then, the tracts of forest and waste land in certain districts, of which, previous we giving an account, it appears desirable to offer some explanation.

6. The plenary right of the State to forest and waste was not distinctly declared in any of the early regulations, and it is not easy to explain the omission, for certainly preceding Governments asserted the right, and treated income derivable from that source separately from the maal or land revenue, under the term sayer. Perhaps such distinct declaration, was not deemed necessary, from the fact that, in the early part of our rule, the right of the State to waste land was never questioned.

7 The land settlements were leased on cultivation: boundaries were not defined; and when waste

7. The land settlements were leased on cultivation; boundaries were not defined; and when waste land was taken up for cantonments, or other public purposes, for assignments to invalid soldiers or pensioners, in lieu of money allowance, the Government and its officers assumed the right to appropriate

as a matter of course.

8. By section 8, Regulation VII. of 1822, the Government asserted its right to dispose of extensive waste, duly protecting rights of landholders, if such could be proved. By clause 3, section 2, Regulation IX. of 1825, the plenary right of the State to forests and wastes is more positively affirmed, and in the regulation districts assignments of forest and waste, on clearing leases, have been based on

9. The particular information required by the Right Honourable the Secretary of State can only be furnished for these tracts of country, which have been professionally surveyed, and of which the survey

records have not been destroyed.

10. But it will be of sufficiently practical use to indicate the localities where land waiting to be reclaimed is at the disposal of Government, the outline description of which can be hereafter filled up as survey advances.

THE KUMAON DIVISION.

11. Major Ramsay observes that the extent of culturable land in the hill region is very limited, and could not be cultivated by Europeans at a profit, except by growing tea. Most of the waste land in the hills, covered by forests, is too poor, rocky, or steep for cultivation of any kind. He considers that there is no land available for other use than tea plantation.

12. At the foot of the hills lie many thousands of acres, known as the Bhabur and Terai; but the climate is so deadly that none but natives of those parts can live there; and it may be added that the

population is sparse and unsettled, constantly seeking new sites.

MEERUT DIVISION.

13. The district of Dehra Doon has been popularly noted as a good field for agricultural enterprise, under European superintendence; a detailed list of lands at the disposal of Government is annexed (A) with observations by the superintendent, the correctness of which is established by evidence of failures of speculation.

. 14. A similar return is annexed (B) for the district of Saharunpore. The commissioner observes that these tracts lie under the Sewalik range, are unhealthy, subject to the ravages of wild animals,

and offer formidable difficulties to European settlers.

ROHILCUND DIVISION.

15. It will be noted that what are called the Terai pergunnahs of Moradabad and Bareilly have been transferred to Kumaon; more recently Pergunnah Kasheepore, which has a considerable portion of jungle and waste land, has been conferred on the Nawab of Rampoor.

16. The return for Bijnour in this division is annexed (C). The tract of country in which the lands are situated is a continuation of that in Saharunpore, under the Sewalik range; but Mr. Palmer

appears, by his observations, to consider it more favourably situated for European enterprise.

17. The return for Shajehanpore is also enclosed (D). It will be observed that the officiating collector and commissioner entertain different opinions. The officiating collector probably alludes to the vicinity of Nynee Tal. The whole tract is well known, especially near the Mala swamp, to be unsuited to Europeans.

BENARES DIVISION.

18. The only available tract in the permanently settled districts of this division is that portion of what is called Singrowlee on the map, but properly Bicheepar, consisting of Tuppehs Poolwa, Dachee and Burwa, lying between the Bechee rivulet and the frontier of Contereenugger. This tract is about 600 * square miles of rocky hills, or hills with a thin surface soil, and interspersed with jungle patches. It is but thinly inhabited; water is scarce from the paucity of the wells, which can be excavated only at a heavy cost through solid rock, and the efforts which have been made to improve this portion of the country have been frustrated by the rebel bands which have traversed it in the last two years.

19. The Goruckpore district, for which no return has been received, at the last settlement had 637,516 acres of forest and waste, the whole of which was assigned to European and native speculators.

20. Of this large area a full moiety has been resigned or resumed by failure of conditions, and no doubt there is at the present time as much as 200,000 acres of culturable land at the disposal of the Government.

21. The surface of the country is undulating, and in general terms the uplands may be considered

tolerably healthy, the low lands deadly.

22. Of this available land one third may be estimated to represent the area of the jungle tract, which it will be observed from the map traverses the district diagonally from the river Raptee to the northwest, to the point where it branches right and left into the Nepaul Terai. The soil of this ridge is light, and the great tax on agricultural industry is the contest with the rapid re-growth of jungle and the depredations of wild animals.

23. The remainder, where not swamp, is for the most part extensive grass plains, annually fired by the herdsmen for the re-growth of new shoots of grass for the countless herds of cattle sent to this region. The water from the numerous hill-streams appears to be charged with noxious vegetable or mineral particles, from the exhibition of goitre and other diseases contracted by those who reside in

this Terai.

JHANSIE DIVISION.

24. The return for this division is blank, but as in the districts of Jhansie and Chundeyree there are large tracts of waste, it is proper to explain that these at present offer no field for agricultural labour from difficulties of intercommunication, distance of markets, and scanty population.

- Jubbulpoor Division.

25. In all the districts of this division Government has the proprietary right in the soil, a right which is to be conferred at the settlement now in progress on the landholders of estates, who have reclaimed a fair proportion of the waste. It follows that the right to extensive forests and wastes is unquestioned.

* Mr.	Roberts's est	imate	in 18	54 :	-		
	Cultivated	-	-	-	-	_	Acres.
	Culturable	-	-	-		34,452	5 7
	Barren	-	-	-	- 3	19,548	9>
			Tota	al -	- 38	84,000	>3
			F	2		كستين	

26. As there has been no complete survey, it is impossible in this, as in the Jhansie Division, to give even an approximate estimate of culturable land.

27. The whole area, at a very moderate estimate, 25,180 square miles, is broken by ranges of hills, tracts of jungles, grass plains and lands of surpassing fertility, of which the cultivation has been much neglected.

28. If the Nerbudda were navigable as the Ganges or the Gogra, the prosperity of this large extent of country could scarcely be estimated; but this river from its source to the further border of the Saugor and Nerbudda territories, which now constitute the Jubbulpoor division, owing to its falls has been pronounced by competent professional authority to be unmanageable, and the rail must be the substitute.

29. When that is an accomplished fact, Munda* on the eastern side, with a sanitarium at Amarkuntuk, would appear to offer a suitable field for enterprise, though from the general listless character of the Gond population, the influx of settlers of an industrious class must be the first point to be secured.

30. The range of such enterprise is not to be computed in acres, but in hundreds, or even thousands

of square miles.

31. The district of Baitool† at the other extremity is smaller in extent and more hilly, has also large tracts of land, to which human industry has hardly penetrated, and of which climate and wild beasts are the principal obstacles, though in the Muhadeo hills, on the Nagpore boundary, from their great elevation, if communications were made practicable, there are sites by their altitude favoured with a temperature suited to Europeans.

32. In both these tracts there is an almost inexhaustible supply of timber, and generally no want of

water.

33. The conditions on which the Government has allowed the assignment of waste and forest lands

34. Originally grants were given for the term of fifty years, three fourths of the area reclaimable being assumed to be assessable, and the maximum demand on three fourths of the culturable lands being

12 annas 3 pie per acre in the 29th year of lease.

35. This was modified by the rules which form Appendix XXI. of "Directions to Collectors." ‡ The uncultural portion of the tract is thereby ascertained and excluded, whether it be more or less than the former estimates of one fourth, and the assessment on the culturable portion is calculated as

36. But by the notification of the Board, issued with the sanction of Government, dated 1st May 1855,§ an important modification has been made, whereby the highest assessment on the culturable and assessable portion is not to exceed in rate that of the average assessment of circumjacent villages. This rule, which has been extended to previous assignments, has afforded relief to grants assessed under the terms of the existing warrant above the average rates of the neighbourhood.

37. The revised rules, it will be observed, reserve the right of Government over running streams, to spontaneous products, and to minerals below the surface, but in general the demand of sayer for forest products where it is made is almost nominal, and the demand of a royalty at mines has not as yet been

made.

38. At the lapse of 50 years the grant is to be subject to the rule and rate of assessment extended to landed estates in the vicinity.

Sudder Board of Revenue, North-Western Provinces, Allahabad, 8 December 1859.

W. H. Lowe, Secretary.

STATEMENT of Tracts at the Disposal of Government in Zillah Dehra Doon.

Names of Tracts.		ets.	Estim Total A Acı	rea i		Total Culturab Cultiva Land	le s sted		Present Condition of Jungle Grass, Water and Jheels, and Facilities of Irrigation.	General Character of Circumjacent Population.	Condition of Tenure recommended.
Auic Farm		•	A. 2,831			A. 1,311		P. 0	Timber trees of various kinds grow, also grass for thatching purposes; no jheels; sub-alpine stream So- varna flows through it, and affords facility for irrigation; good pas- ture.	Peaceable; there is a large number of settled villages about this tract.	Applied for by Majo Rind.
Pirtheepoor	•	•	5,074		0	2,136	0	0	Timber forest, good grass for thatch- ing purposes, no jheel or stream, beds of mountain torrents during rains.	Population remote	Perpetual zemindare settlement. without right to timber, except for bond fit agricultural purpose on the estate; the timber right might generally be lease separately to the grantees in perpetu
Dhoolkate		-	7,167	7 0	0	4,124	0	0	Timber forest, little sal, good grass for thatching, good pasturage, no jheel or stream, small springs of water.	Remote and sparse -	ity, or for long term Ditto.

 ^{6,170} square miles.

^{† 1,337} square miles.

STATEMENT of Tracts at the Disposal of Government in Zilla Dehra Doon-continued.

					
Names of Tracts.	Estimated Total Area in Acres.	Total of Culturable and Cultivate I Lands.	Present Condition of Jungle Grass, Water and Jheels, and Facilities of Irigation.	General Character of Circumjacent Population.	Condition of Tenure recommended.
Korawala	A. R. P. S,966 O O	A. R. P. 2,120 0 0	Timber forest, little sal, not much grass for thatching, but extensive	Remote	Vide remark opposite
Thano	15,142 0 0	9,567 0 0	pasturage, no jheel or stream. Timber forest, good grass for grazing and thatching, no jheel or stream.	Sparse and remote -	Ditto.
Bingala and Rumbha. Nuddee.	19,924 0 0	13,910 0 0	Little forest of timber, abounds in grass for grazing and thatching; Rumbha Nuddee affords no facility	Remote	Has been applied for by Col. Thomas on behalf of Dova Tea
Beerpoor	343 0 0	177 0 0	for irrigation. Ditto ditto	Sparse	Company, Vide remark opposite Pirtheepoor.
Under su	perintendence of .	Mr. Finn, Superi	stendent of Forest:		
Umbaree - ~	5,053 0 0	1,085 0 0	Little timber forest, abounds in grass for grazing and thatching and making ropes, no jheels or stream.	Peaceable, well populated.	Ditto.
Nuwada	21,594 0 0	8,406 0 0	Little timber forest, abounds in grass and pasturage, no jheel or atream; the land is irrigable, but with difficulty.	Ditto	Ditto.
Jagheewala -	10,415 0 0	<i>5</i> ,429 O 9	Timber jungle, good grass and pasturage; Bingala and Jukhen Nuddees flow through it; Khadir land irrigable from these streams, great facilities for irrigating the whole land.	Remote	Ditto.
Markham	4,035 0 0	993 0 0	Little timber, but extensive grass jungle; good pasturage, no jheel; springs of water are to be met with; Long Nuddee is incapable of affording means of irrigation.	Sparse	Applied for by Major Theliwail, C.B.
Bootswala 🛫 🕒 🚊	20,70 <i>6</i> , 0 0	8,646* O O	Timber forest scanty, grass for thatching and pasturage good; Sooswa River runs in it, but	Ditto	Vide remark opposite Pirtheepoor.
Matronwala	10,688 0 0	4,537 0 0	affording no facility for irrigation. Little timber jungle, good grass for thatching and pasturage; Soowa Nuddee runs in it, but the land is too high to be capable of irrigation to a large extent.	Well populated -	Ditto.
Chandpoor	4,085 0 0	2,351 0 0	Timber and grass jungle to a large extent; a stream runs through it, but there are no facilities for irri- gation.	Remote - •	
Suhunspoor -	15,668 0 0	7,604 0 0	Little forest yielding timber, little grass, good pasturage, no stream, a few small springs.	Well populated -	
Timlee	13,843 0 0	6,927 0 0	Considerable timber and grass jungle, no stream.	Remote	
Chunderbunee -	18,577 0 0	7,255 0 0	Little timber, jungle, good pas- turage, also grass for thatching; the Asun flows through it, but irrigated to a small extent, the greater portion of the land being too high.	Ditto	Vide remark opposite Pirtheepoor.
Mooteechoor	18,945 0 0	4,491 0 0	Little timber, jungle, good grass for thatching and pasturage, no stream.	Ditto	
Source Gooshaysuwala -	2,906 0 0 2,764 0 0	1,569 0 0 2,132 0 0	Ditto ditto Little timber, jungle, good grass and pasturage; the Sooswa waters to some extent; the land is high for extensive irrigation.	Ditto	
Laukate	<i>5</i> ,200 0 0	2,500 0 0	Good timber, and grass jungle; three streams run into it, but having too little water to irrigate the land.	Ditto	J
Grand Total -	204,526 0 0	97,260 0 0		,	
	l	1			

The great drawbacks to the lands in the Doon for purposes of agriculture are unhealthiness and want of water, but the timber is valuable (more so than most, if not than any, food crop). The former would be partly remedied by cultivation, if done on a good system; the latter is owing to the fact that the streams (with the exception of the Ganges and Jumna) are not fed by snow, and therefore liable to fail when water is most required. Roads, bridges, and drainage works are also much needed. Except where it is expressly stated that there is a considerable population on or near the ground, it is to be understood that the population in the immediate neighbourhood is sparse. The people of the whole district are quietly disposed, but they average, including the town of Dehra and suburbs, only about 50 per square mile.

Dehra Doon Superintendency, 23 July 1859.

(87.)

(True copy),
(Signed) M. WITTENBAKER,
Offg. Asst. Secy., Sudder Board of Revenue, N. W. P.

(Signed)

Superintendent.

STATEMENT showing the Extent and Nature of Tracts of Land which is at the absolute Disposal of Government.

Names of Tracts.	Estim Total A Aere	гев		Total Culturat Cultiv Land	le ate	and	Present Condition of J Water and J and Facilities of I	cels,		General Character of Circumjacent Population.	Condition of Tenure recommended.
Mujabudpoor Sutta- walis.	A. 917	R. O	у. О	A. 792	R. O	r. 0	Plenty of jungle as Nuddee flows thro but does not afford for irrigation.	gh the area,			
Salwalah Nuseerpoor Jheeha- run.	805 2, 499		0	716 2,472			Ditto ditto There is plenty of dh jungle; a Rajbaha o Canal runs through	f the Ganges the area, and		,	•
Mooldaspoor, <i>alias</i> Mokum,	214	0	0	186	0	0	supplies water for in There is plenty of jun a mountain torrent the area, but does facilities for irrigati	le and grass; runs through ot afford any		The inhabitants of the neighbouring villages bear a good character;	To be let on the usual terms.
Busehrah Moobarick- poor.	711	0	0	680	Ö	0	Plenty of jungle and is also a pool of we not afford any facilition.	grass; there ter, but does	11	they are peaceful and industrious.	
Thapul Nalewala -	584	3	24	528	5	24	Plenty of jungle and water, and no facilitie	grass, but no	[[
Sookhewala	1,460	2	0	1,267	2	0	Ditto ditto				
Undhereewala -	693		16	513		16	Ditto ditto		11	,	
Laloowala	1,525	-	32	1,475	0	32	Ditto ditto		Ħ	•	
Maraneewala	1,319	-	16	1,099		16	Ditto ditto		П		
Dhoulkhundwala -	1,013		16	813		16	Ditto ditto		11		
Koonjabun	1,115	2	0	1,015	2	0	Ditto ditto		IJ		
Total '	12,858	1	24	11,559	1	24	•				

Saharunpoor, Collector's Office, 17 November 1839.

(Signed)

J. VANS AGNEW, Officiating Collector.

(True copy).
(Signed) M. WITTENBAKER,
Offg. Asst. Secy., Sudder Board of Revenue, N. W. P.

STATEMENT (A).

Names of Tracts.	Estimated Total Area in Acres,	Total of Culturable and Cultivated Lands.	Present Condition of Jungles, Grass, Water and Jheels, and Facilities of Irrigation.	General Character of Circumjacent Population.	Condition of Tenure `recommended.
Bhagoowala	A. R. F. 53,812 O O	A. R. P. 5,927 O O	This tract is a square piece of land, chiefly jungle, consisting of 52 villages, of which 95 are cultivated, 13 are inhabited, 22 unininhabited, and 17 villages are uninhabited and uncultivated; some of these villages are irrigated by the streams running through them. The spontaneous produce and right of grazing is farmed this year for 20,500 rupees.	General character of the population is good,	Disposal by grant under Sudder Board' rules recommended much more are might be rendered culturable by felling timber and clearing the jungle.
Chanus	26,000 0 0.	9,900 0 0	This is a triangular tract at the foot of the hills; 900 acres are under cultivation, the remainder is all jungle. The spontaneous produce is now gathered; the River Ramasun is available for irrigation.	Ditto	Both these tracts, lying at the foot of the hills are favourably situated for European enterprise. The farm of jungle produce in now eagerly sought and from the vicinity of the Ganges pro
Dhaheerpoor* -	428 0 0	394 0 0	34 acres of land consist of jungle grass and site of village; has no natural means of irrigation.	Ditto	duce easily removed Lease for moderate term, say to end o present settlement
Sunipoor	866 0 0	767 0 0	99 acres of land consist of jungle grass and site of village; two streams are available for irriga- tion.	- '	recommended. Ditto,
Hoosainpoor Mukna	997 0 0	170 0 0	167 acres of land consist of jungle		Ditto.
Shurreefool Mulck- poor	128 0 0	108 0 0	20 acres of land consist of jungle grass and site of village; has no	General character of the population is	
Bhagpoor	2,284 0 0	1,636 0 0	means of irrigation. 648 acres of land consist of jungle grass and site of village; River Ramgunge flows on the borders of this tract.	good, Ditto	This village has been leased to Rajah Per taub Sing.

STATEMENT A .- continued.

Names of Tracts.	Estimated Total Area in Acres,	Total of Culturable and Cultivated Lands,	Present Condition of Jungles, Grass, Water and Jheels, and Facilities of Irrigation.	General Character of Circumjacent Population.	Condition of Tenure recommended.
Burbaporee	A. R. P. 40,513 O O	A. R. F. 13,931 O O	26,582 acres consist of jungle, sites of villages, &c. four streams run through this tract, but cannot be made available for irrigation, country being hilly.	General character of the population is good.	This is a most valuable property, and being mostly forest land, capable of very great development; it lapses to Government is consequence of the death of the late owner intestate and without heirs. It should be leased at a fair rental, and on a term from 20 to 30 years to some zemindar, who has both the capital and intelligence to improve it.

Bijnore Collectorship,

(Signed)

GEORGE PALMER, Senior, Officiating Collector.

5 August 1859.

(True copy.)
M. WITTENBAKER, (Signed)

Offg. Asst. Secy., Sudder Board of Revenue, N.W.P.

No. II.

STATEMENT of the Extent and Nature of Lands at the absolute Disposal of Government in the District of Shajehanpoor.

Names of	Tracts.	Estimated Total Area in Acres,	Total of Culturable and Cultivated Lands,	Present Condition of Jungles, Grass, Water and Jheels, and Facilities of Irrigation.	General Character of Circumjacent Population,	Condition of Tenuro recommended.
Jungle Gran	t,No. 3	A. 5,830∙80	A. 691·10	Is partly bounded by the River Mala, and covered to a large extent by		,
Ditto	No. 4	3, 326* <i>5</i> 5	619-25	grass and tree jungles. Almost wholly bounded on one side by Mala River. Same remarks to grass, &c.		
Ditto	No. 5	4,415.39	1,141-24	Wholly bounded on west by River Mala. Trees and grass as before.		
Ditto	No. 6	2,296-18	439-36	Partly bounded by Mala River. Same as to grass and forest.	.	
Ditto	No. 7	3,351-28	2,265 · 79	Partly bounded by Mala River. Same as to grass and forest.		These allotments have all been carefully
Ditto	No. 8	2,493· <i>55</i>	765•70	Northern boundary formed by Chooka River running parallel to Hoodee River, also within the grant; between the two a large		surveyed and map- ped; they are situ- ated close to hill stations possessing an English climate,
Ditto	No. 9	3,717·42	675*9	swamp; grass and tree jungles. Entirely bounded on north hy Chooka River. Same as to grass and forest.	Timid and inoffen-	and offer excellent prospects for set- tlers; it seems hope-
Ditto	No, 10	3,711 • 77	1,382· <i>5</i> 9	Near the Chooka on the north and Mala on the west. Same as to jungle.	sive, and very few din number.	less to expect that the natives who have neglected these for
Ditto	No. 12	2,669 92	541.62	Bounded by the Chooks on one side. Same a- to jungle.		ages will ever clear and reclaim them.
Ditto	No. 13	5,822*52	1,237•6	Also bounded on one entire side by Chooka River. Same as to jungle.		I recommend that they be sold, with power to redeem any
Ditto	No. 14	4, 556 ·3 1	2,053 · 23	Partly bound by Chooka. Same as to jungle.		Government demand which may be as-
Ditto	No. 15	4,975.88	2,263 • 12	Entirely bounded by Chooka on one side. Same as to jungle.	<u> </u>	sessed upon them.
Ditto	No. 18	3,337·21	449 • 51	Bounded on two sides by Chooka and Sardah rivers; covered with grass and trees.	•	
Ditto	No. 19	4,615.76	327-49	Partly bounded by Chooka. Same as to jungle.	•	•
Ditto	No. 20	5,876*10	420-85	Same as to jungle		
Ditto	No. 22	<i>6</i> 71·39		Same as to jungle	J	

Note by Commissioner.—I cannot understand what Mr. Hammond means by "close to hill stations." The nearest station to the Malay Swamp, viz., Sahooghat, is 60 or 70 miles distant at least, and unapproachable from 1st April to 1st December. The Kalee Kumson Terai is deadly, and there are no roads. J. H. BATTEN,

Shajehanpoor Collectorate,) August 1859.

(87.)

(True copy.)
(Signed) M. WITTENBAKER, Offg. Asst. Secy., Sudder Board of Revenue, N.W. P. (Signed) Officiating Commissioner. (Signed)

H. W. HAMMOND,
Officiating Collector.

(True copies.) J. D. SANDFORD,

Offg. Under-Secy. to Govt. of the N.W.P.

F 4

(No

(No. 11 of 1860.)

Revenue. Present: E. A. Reade, Esq., senior member.

From W. H. Lowe, Esq., Secretary Sudder Board of Revenue, North-Western Provinces, to George Couper, Esq., Secretary to Government, North-Western Provinces, dated Allahabad, 15 January 1860.

In continuation of my letter, No. 886, dated 8th ultimo, I am desired by the Sudder Board of Revenue to forward copy of a schedule of lands at the disposal of Government in the district of Goruckpoor, which has been compiled from papers forwarded by the officiating collector of that

2. The officiating collector explains that, of an area of 280,179 acres of grant lands resigned and resumed for non-fulfilment of conditions in 1848, a considerable portion has been lately granted on clearing leases to speculators, and that the actual available area, as shown in the schedule, amounts to 189,508 acres.

Sudder Board of Revenue, North-Western Provinces, Allahabad, 5 January 1860.

I am, &c. d) W. H. Lowe, Secretary. (Signed)

STATEMENT giving Information regarding the Extent and Nature of Culturable Lands at the absolute Disposal of Government.

1.	2.	9.	4.	· 5.	6.	7.
Number.	Names of Tracts,	Estimated Total Area in Acres.	Present Conditions of Jungles, Grass, Water and Abecis, and Facilities of Irrigation.	General Character of Circumjacent Population.	Conditions of Tenure recommended.	Remarks.
1	Jungle Doomree, Per- gunnah Haveylce.	A. R. P. 4,608 0 0	A. R. P. Forests - 4,338 0 0 High grass - 200 00	,		4 •
2	Jungle Sikbnee -	600 0 0	Jheels 100 0 0 Forests 500 0 0 Grass 80 0 0	•		
3	Jungle Jurlahar	4,300 0 0	Jheels - 20 0 0 Forests - 3,402 0 0 High grass - 868 0 0			
4	Jungle Bankey	9,301 0 0	Jheels - 60 0 0 Forests - 6,700 0 0 High grass - 616 0 0 Jheels - 1,548 0 0			
5	Jungle Ramchurnpoor	147 0 0	Recent clearance 437 0 0 Forests - 107 0 0 High grass - 30 0 0		:	,
6	Jungle Dooduhee -	10,632 0 0	Jheels -			
7	Jungle Mujhar	15,900 0 0	Jheels - 626 0 0 Forests - 12,616 0 0 High grass - 2,874 0 0	The inhabitants on the borders of these jungles are	١ . ١	The amount of jun-
8	Jungle East Schra -	8,784 0 0	Jheels - 410 0 0 Forests - 5,168 0 0 High grass - 5,302 0 0	"Masahurs," and similar half wild caste, who live		disposal of Govern- ment is constantly
9	Jungle Sehra (resigned)	18,040 0 0	Jheels 1,314 0 0 Forests 17,058 0 0 High grass - 100 0 0	partly by cultivating the soil, partly by hunting or gathering the natural pro-		diminished by sale to various parties for the purpose of
10	Jungle Ramgurh -	5,711 0 0	Jhecks - 882 0 0 Forests - 4,981 0 0 High grass - 300 0 0 Jhecks - 350 0 0	ducts of the forest and waste. Their habits are very uncertain, and their houses mere sheds. They		cultivation. The purchasers do not acquire an absolute proprietary right
ijı	Jungle Tilkoneca -	1,949 0 0	Recent 100 0 0 Forests 1,594 0 0 High grass - 100 0 0	irequently change their re- sidence from one village to another for a whim. The		immediately, but a present right of cul- tivation, with pro- spective ownership,
12	Jungle Bubbun	4,395 0 0	Jneels - 150 0 0 Recent - 5 0 0 Forests - 8,704 0 0 High grass - 420 0 0	principal crop is rice. The country is much under water during the rains.		if all the conditions of the grant are carried out.
13	Jungle Bharce Bysee	3,505 0 0	Jheels - 271 0 0 Forests - 3,491 0 0 High grass - 69 0 0	`		
14	Jungle Bhelounjee -	10,874 0 0	High grass - 5000 High grass - 1.86000			
15	Jungle Bheelumpore -	3,519 O O	Forests - 984 0 0 High grass - 3,509 0 0			
16	Jungle Belwar	2,057 0 0	Jheels - 1,900 0 0 Forests - 1,900 0 0 High grass - 100 0 0			
17	Jungle Bharut Khund, Pergunnah Tilpoor	1,062 0 0	Jheels - 57 0 0 Forests - 644 0 0 High grass - 214 0 0			
,		•	Jheels - 73 0 0 Recent - 131 0 0	j		•

STATEMENT

STATE RENT giving Information regarding the Extent and Nature of Culturable Lands at the absolute Disposal of Government—continue

1.	2,	3.	4.	5.	6.	7.
Number.	Names of Tracts.	Estimated Total Area in Acres.	Present Conditions of Jungles, Grass, Water and Jucels, and Facilities of Irrigation.	General Character of Circumjacent Population.	Conditions of Tenures recommended,	Remares.
18	Jungle Bhowar	A. R. P. 13,050 0 0	A. R. P. Forests - 4,619 0 0 High grass - 5,390 0 0 Jheels - 2,310 0 0].		
e 1	Jungle Doma Kund -	19,192 0 0	Jheels 2,310 0 0 Recent 731 0 0 Forests 815 0 0 High grass - 1,035 0 0			
20	Jungle Doma Rajah -	15,004 0 0	Jheels 142 0 0 Forests 9,081 0 0 High grass - 4,994 0 0			
21	Jungle Doma Khund-	1,666 0 0	Jheels = - 794 0 0 Recent = - 135 0 0 Forests = - 1,487 0 0 Jheels = - 176 0 0			•
22	Jungle Doma Sonarce -	25,936 0 0	Recent - 3 0 0 Forests 21,136 0 0 High grass - 3,000 0 0	The inhabitants on the bor-	, (The amount of jun-
23	Jungle Kahistan	1,932 0 0	Jheels 1,000 0 0 Recent 200 0 0 Forests 203 0 0 High grass - 1,091 0 0 Jheels 486 0 0	ders of these jungles are chiefly "Bhurs," "Passees," "Masahurs," and similar half wild castes, who live		gles at the absolute disposal of Govern- ment is constantly diminished by sale
24	Jungle Mugwan, Pergunah Benaikpore East.	19,330 0 0	Recent clearance	partly by cultivating the soil, partly by hunting or gathering the natural products of the forest and waste. Their habits are		to various parties for the purpose of cultivation. The purchasers do not acquire an absolute
25	Jungle Meojehda, Pergunnah Sudhoos Johns.	1,228 0 0	Recent clearance 1,250 0 0 Forests = - 1,050 0 0 High grass = 100 0 0 Jheels = - 58 0 0	very uncertain, and their houses mere sheds. They frequently change their re- sidence from one village to		proprietary right immediately, but a present right of cul- tivation, with pro-
26	Jungle Busdeela -	445 0 0	Recent clearance 20 0 0 Forests - 990 0 0 High grass - 40 0 0	another for a wkim. The principal crop is rice. The country is much under wa-		spective ownership if all the conditions of the grant are
27	Jungle Bhirbaree	G48 O O	Jheels -	ter during the rains.	ן נ	carried out.
28	Mudunpoor, including Sookrowlee,	1,826 0 0	Forests - 1,500 0 0 High grass - 206 0 0 Jucels - 100 0 0			
29	Jungle Pukree Brijlall	477 0 0	Recent clearance 20 0 0 Forests - 250 0 0 High grass - 147 0 0			
30	Jungle Runjeetha -	1,210 0 0	Jheels - 50 0 0 Recent clearance 30 0 0 Forests - 985 0 0 High grass - 200 0 0 Jheels - 20 0 0 Recent clearance 5 0 0			
}	Total	189,508 O O	Accent cicarance 5 0 0	,		

Goruckpoor Collectorship, 23 August 1859.

(signed)

F. M. Bird, Officiating Collector.

From George Couper, Esq., Secretary to the Government of the North-Western Provinces, to W. Grey, Esq., Secretary to the Government of India, Home Department. Fort William, No. 642 A., dated Nynee Tal, 20 June 1860.

In reply to your letter, No. 1,552, dated 1 August, requesting the opinion of the Lieutenant Governor on the questions discussed in the Despatch of the Secretary of State, No. 2, dated 31st December 1858, in regard to the redemption of the land-tax in India, and authorizing this Government to permit grantees, under the existing rules for the grant of waste lands, to commute the annual payments stipulated for under those rules by a single payment, I am directed to submit, for the consideration of the Governor General in Council, the papers, in original, as per margin.*

^{*} From Secretary, Sudder Board of Revenue, N.W. Provinces, No. 51, dated the 16th January 1860, with 13 enclosures.

From ditto, No. 140, dated 15th February 1860, and enclosure.

From R. Money, Esq., No. —, dated 24th August 1859.
From R. Money, Esq., No. —, dated 8th September 1859.
From J. H. Batten, Esq., No. —, dated 10th December 1859.
From Civil and Sessions Judge of Saugor and Nerbudda Territories, No. 122, dated 30th August 1859.

From R. Strachey, Esq., Collector of Moradabad, No. -, dated 30th September 1859.

- 2. On the general question of redemption of the tax on the land, the Lieutenant Governor is of opinion that, if practicable, no more politic and beneficial measure could be carried out.
- 3. It would be politic, because no other measure could, in an equal degree, identify the interest of landholders with that of the existing Government, or constitute so complete a guarantee for their submission at all times, and their loyalty and support in times of difficulty to the existing Government.
- 4. Some, it is true, argue that we have an equal guarantee for the fidelity and allegiance of the holders of promissory notes and other creditors of the Government, in the direct interest which they cannot but feel in the maintenance of order and internal peace, and in the stability of all Governmental institutions. This argument is plausible; and, notwithstanding the contrary experience of 1857-58, it may be, in some measure, true. But it must be remarked, that the security is in this case diminished by the fact that the one property is much more easily convertible than the other; that the one would be readily realised on the appearance of a threatening storm, while such a time would be, of all, the most unpropitious for the disposal of the other. Moreover, if it be admitted even that, pro tanto, the security would be equal in both cases, it must be remembered that, while the creditors of the Government are few, belonging mostly to the commercial class, the landholders are counted by tens of thousands; that while the former are possessed of little influence, and that very circumscribed in its operation, all tradition and material power are with the latter; and that, while Government promissory notes are seldom purchased by natives as a permanent investment for the sake of the income to be derived from it, the landed property in this country is generally the birthplace and the cradle of its owners, which, highly valued and reluctantly alienated at all times, would, in the supposed case of the tax having been redeemed, be still more highly appreciated. It would seem to follow that, while the security for the loyalty of the two classes would be by no means equal, it is of infinitely greater, importance to strengthen the allegiance of the landholders than of the creditors of the Government, on account of the greater numbers, the superior influence, and the larger material power of the former. If disorder threatened, the landholder could not, and, if he could, probably would not part with his acres; nor would he fail to lend his strongest support to the Government from whose act his acres would derive their chief value, their exemption, namely, from the obligation which any succeeding Government would re-impose. In the same contingency the creditor of the Government would, without much difficulty, realize the value, or nearly the value, of his property; and if the Government were subverted, his opportunities and means of retrieving his circumstances by trade would remain almost unimpaired.

5. The measure under notice would also be beneficial, because there can be no doubt it would immensely raise the value of landed property in the market, add to the estimate in which landed property is held by the native community at large, greatly encourage the material improvement of landed property, stimulate agricultural enterprise, and ultimately advance the commercial prosperity, and add to the wealth of the country.

6. On the other hand, it is obvious that, in these provinces, which are not under permanent settlement, where schemes of irrigation on a very large scale, calculated to facilitate the reclamation of land, are yet in their infancy—where, in fact, the actual revenue derived from the land is very far short of that which the land available can yield—the Government would be called upon to make a very large prospective sacrifice in assenting to the redemption of the land revenue, according to any calculations based upon present assets.

- 7. This is a truth which, if required, can be established by the fiscal history of these provinces for the last 20 or 30 years. It is not considered worth while to enter into a laborious investigation of this kind down to actual figures. But known facts, as regards the position of the district of Goruckpoor alone, would verify the above statement, that the Government would be called upon to make a very large prospective sacrifice in assenting to the redemption of the land tax. The jumma of the prior settlement of this district was about seven lakhs, collected with difficulty and by coercive measures. The jumma of the present settlement exceeds 21 lakhs, and has been realized with little or no recourse to duress, while the increase of jumma at the termination of the settlement now in progress is expected to amount to about eight or nine lakhs, without pressing upon the resources of the district.
- 8. The advantage to be gained by this redemption, and the consequent assurance of the real allegiance of the people to our Government, is worth securing, even at a sacrifice; and it must not be forgotten, that one of the benefits of this purchase, if carried

out to a large extent, would probably consist in a very large reduction of the expenditure which is now incurred in the collection of the land revenue.

9. But however politic and beneficial this measure may be in our estimation, when carried out to a large extent, it is plain that there are certain necessary conditions over which the Government can have no control. It may be assumed that every landholder possessing the means to do so, would redeem the tax upon his land by as full a payment as equity could demand. But herein lie the real practical difficulties of the question. The Government would be a gainer politically, economically, and financially, on selling the land tax for such a sum as that the interest upon it, at the usual rate, shall be equivalent to the annual amount of the land tax so redeemed. But there must be on the part of the landholders ability to pay down in cash the amount of commutation. Now, to redeem the tax upon land which pays 1,000 rupees a year to the Government, the amount of the commutation to be paid, in order to fulfil the object just mentioned, cannot be taken at less than 25,000 rupees, which at 4 per cent., would yield 1,000 rupees per annum; and it is to be feared that a lesser rate than 4 per cent. cannot be reckoned on as the normal rate of interest in this country.*

10. If these premises be admitted, then there will be found very few proprietors of land in these provinces, who, however clearly they may see the advantages held out, will be in a position to redeem the tax upon their land. In these provinces we have, for the most part, a peasant proprietary. There are, of course, exceptions in the case of individual owners, who, either by inheritance possess, or by purchase have acquired, large landed property, who are either sole proprietors or have but few sharers; but, in the majority of cases, landed property in these provinces is held by proprietary communities, more or less large, among the members of which the lands are divided in infinitesimal portions. Every man who is a proprietor is, generally speaking, a cultivator of his own land. In nine cases out of ten he has a large family to support, and other calls upon him besides; and after paying the proportion of revenue due upon his own holding, he

can do no more than just barely live and maintain his family.

11. It is not to be expected that men in this position and in these circumstances, can pay down, even for the sake of the great advantage of redeeming their obligations for ever, 25 years' purchase money.

12. As regards, therefore, those portions of these provinces which have been reclaimed from the waste and have come under regular settlement, the Lieutenant Governor is of opinion—

1st. That, except at a very large sacrifice on the part of the Government, the redemp-

tion of the land tax must not be looked to at all.

2d. Assuming that the sacrifice to the Government would not be incommensurate with the advantage to be gained by the Government in this measure, the poverty of the people forbids any hope of its successful execution to any large extent.

3d. That a partial carrying out of this redemption would not realize either the political or the economical, or the commercial advantages which would certainly be accom-

plished by its complete, or nearly complete execution.

4th. As a consequence, that if inquiry, which if necessary can be made, should prove that the circumstances of the landed proprietors in these provinces should be such as have been described, viz., such as to promise but a very partial redemption of the tax, it will be unadvisable for the Government to enter upon the enterprise at all.

1st. Because the Government would sacrifice all prospective revenue on the few

isolated estates on which the land tax would be redeemed.

2d. Because the owners would generally be men who had acquired their property by purchase, and the least influential men in their neighbourhood.

3d. Because these men sprung probably from the commercial classes, would hold an exceptional and privileged position in the midst of the hereditary landed

aristocracy of the country.

4th. Because this distinction, naturally unpleasing to the old landholders, would not improve the feeling of antagonism, already sufficiently strong, between the two classes, and this feeling would, in time of difficulties, weaken even the small influence which those standing in the exceptional position described would, in their own interest, be disposed to exert on behalf of the Government.

13. From what has been said above, it will be seen that every consideration advises the redemption of the land tax, but that, practically, it is a measure which, in the present

(87.) G 2 circumstances

^{*} The risk arising from changes in the rate of interest would rest with the Government, and this must not be overlooked in the decision of this question.

circumstances of these provinces, cannot be carried out to such an extent as to justify the necessary sacrifice on the part of the Government of prospective increase of land

14. Perhaps it may be an advisable measure to sell outright the uncultivated tracts which are to be found in various parts of these provinces free of land tax. Generally these have been hitherto granted to speculators on certain conditions as to progressive extension of culture and progressive rent. The rates of rent, according to the grant rules, are moderate, and the conditions as to reclamation such as in most parts of the country can be fulfilled. Still it is a fact that in Goruckpoor, and possibly elsewhere, whether from a want of population in the neighbourhood, or from want of energy, or want of capital or enterprise, many grants have reverted to the Government; while others, it is believed, have been thrown up as bad speculations.

15. Whether or not the sale of such land in fee simple would produce better results is a question which at present there are no data to determine. But any speculative European, (and it is they mostly who have taken such grants,) regarding the land as his own property in absolute right, relieved of restrictive conditions, freed from the periodical demands of the tax gatherer, left to follow his own plans according to his discretion for the furtherance of his own advantage, would be more interested in the reclamation of his land and the improvement of his property, and more disposed to settle on the spot and identify himself with local interests and local purposes, than he can be

expected to be under the conditions of the present grant system.

16. It has, however, been brought to the notice of the Lieutenant Governor, that if Government were to give up all control over such waste lands, speculators, and especially native speculators, might invest in land, and then wait patiently until the price rose high enough to tempt them to sell; the lands might be for years unimproved, but the speculator would at last clear a fair profit. His Honour does not clearly see his way out of this difficulty. He is of opinion, however, that the measure might be experimentally tried within moderate limits, and future measures might be guided by the experience thus gained. The difficulty would consist in the determination of a fair price; of course the price cannot be determined by existing assets, for they are, generally speaking, "nil." And, perhaps, an equitable mode of valuation would be to fix it at 25 years' purchase of the rent paid on adjoining and similar lands, which have been under cultivation for a period of not less than 10 years. This is a mere conjectural valuation, which will be subject to further inquiry and consideration hereafter, if the measure should take a distinct form.

17. The question of the conditions on which grantees under existing rules shall be permitted to commute the annual money payments, for which they have agreed for a fixed sum per acre, is under the consideration of the Lieutenant Governor.

Note by William Muir, Esq., Junior Member, Sudder Board of Revenue, North-Western Provinces, on the Redemption of the Land Revenue and Disposal of Grants in Fee Simple, dated Mussoorie, 5 November 1859.

[Despatch of Lord Stanley, No. 2, of 31st December 1858, with orders of the Government of India, dated 1st August 1859, and Government North-Western Provinces, dated 16th idem.]

THE main considerations in favour of these measures, and some of the difficulties which present themselves in connection with the subject, have been very clearly set forth in the Despatch of the Secretary of State.

2. The first point to be weighed is the number of years' purchase at which the Government could afford to sell its land revenue.

3. In permanently settled districts, when there is no possibility of increased taxation from the land, the lowest rate of interest at which the public debt may be anticipated eventually to adjust itself, would be the rate at which commutation of the land revenue could, at any moment, be effected without loss to Government. The money so received would extinguish an equivalent amount of the public debt; the Government. The money so received would extinguish an equivalent amount of the public consing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of interest on account of the debt both ceasing, income from the land revenue and the disbursement of the debt both ceasing, income from the land revenue and the land revenue a extent, there would be a positive saving to the Government in the establishment now employed for collecting the land revenue.

4. But when the Government is paying interest in excess of such ultimate minimum rate, when there are considerations of a complicated nature which must be looked to—the several rates of interest paid by the Government, the amount of each loan, the extent to which the higher loans are guaranteed for a term of years, and the degree in which Government is likely for some time yet to go into the market at the higher rates—these are all points which must be carefully weighed before a conclusion can be come to on the number of years' purchase at which the land revenue could at this time be sold without

5. Take, for example, two cases. Suppose (a very improbable supposition, I trust) that the Government were obliged to continue for several years to borrow at a rate equal to 6 per cent., with a long guarantee, say of 20 years, at the close of which it might calculate on being able to reduce the interest to 4 per cent. On such a supposition the Government could afford, without loss, to extinguish the debt, or rather to avoid further debt on the same terms, by commuting land revenue at 25 years' purchase (4 per cent.), and further allowing a reduction on the transaction equal to the value of a 20 years' annuity of 2 per cent.

6. Suppose, on the other hand, that by reduced expenditure and increased taxation the necessity for borrowing at rates above 4 per cent. were obviated, then the measure of safe commutation would be the highest rate of Government securities liable at the time to be paid off, advertence being had, as in the previous case, to the eventual lowest rate of interest, and the probable period during which the

higher rate of the debt so liquidated would, without such commutation, have lasted.

7. It is obvious, then, that the rate at which the Government can, without loss, afford to pay off its debt, or to avoid fresh debt by commutation, depends on the relative position at the moment of the

points adverted to in para. 4, and must vary from time to time as they vary.

8. Without a close insight into the details of the existing debt, the prospects of the market and the balance sheet of the empire, it is hazardous for me to name any rate of interest which should be the standard for the sale of the land revenue. But I should think that just now it would be no loss to Government to commute their revenue for 20 years' purchase, or at 5 per cent, thus obviating the necessity of borrowing at 6 per cent., with guarantee for a term of years. Of this 5 per cent., 4 per cent. would form the eventual level of interest, and the additional 1 per cent., equal to a reduction by five years' purchase, would represent the value of the annuity, as supposed in para. 5; but when the necessity of borrowing at 6 per cent. for a guaranteed term shall have passed away, and money is either not required by loan at all, or can be borrowed at a lower rate, then the rate of commutation would require a corresponding adjustment.

9. The eventual minimum rate of interest again might fall to 31 per cent., which would, of course, affect the calculation. The probabilities of an imperial guarantee being given to the Indian debt should

be borne in mind before coming to a decision.

10. The only transactions resembling at all the one proposed have been concluded at 33\(\frac{1}{3}\) years' purchase, representing a capital sum, which, at 3 per cent., would yield an equivalent of the rent.*

* See Orders of This price, however, refers to the purchase of the perpetual rent-free title to Government lands, and includes, together with the commutation of the rent, something further in lieu of proprietary title:

whereas the purchase under consideration would be, in the vast majority of cases, simply a commutation parallely for huilding lands, which passess an adventitions edition of Discovery the comparatively faw sales at this price have been generally for huilding lands, which passess an adventitions edition of Discovery the comparatively faw sales at this price have been generally for huilding lands, which passess an adventitions edition of Discovery. paratively few sales at this price have been generally for building lands, which possess an adventitious rections to value. No conclusion can therefore be drawn from them.

Revenue 11. As observed by the Secretary of State, the question of commutation is surrounded by additional Officers.)

difficulties where the settlements are not permanent, but liable to periodical re-adjustment.

12. Great fluctuations in the relative productiveness of estates frequently occur from the effects of season, the management of proprietors, the opening out of new roads, markets, &c., and other causes. At the last settlement the assessment was often reduced below the fair full standard, in the hope that a deteriorated property would recover itself, and with the avowed expectation that at the next settlement the demand would be raised to its proper amount. The large reductions, for example, now being conceded in Banda are given partly with this expectation. In such cases the existing revenue could not be taken as the basis of commutation, without the certainty of loss to Government.

13. With all the pains that were taken at the last settlement, the assessment generally is far from uniform even in estates that have always been prosperous; and at the coming re-settlement it is one of the principles enjoined, that such variation shall, as far as possible, be reduced to a fair standard. remission allowed to the more heavily assessed estates is met as a set off by the increase laid upon

the more lightly assessed; and the State does not suffer.

14. Hence, if the existing revenue demands were taken as the basis of commutation, we should have (supposing the offer widely accepted) the revenue of the most profitable and lightly assessed villages bought up, and the more heavily assessed ones left on our hands. The effect would (as the Secretary of State says) be equivalent so far as it went to a permanent settlement, and one mainly of those parts of the existing settlement unfavourable to the Government. On these grounds it would be necessary to inquire, before commutation, into the pressure of the Government demand and its rates to the full capacities of each estate, and to fix upon such general prospective view the fair revenue at which the commutation should be made.

15. There is, further, the more recondite, but still important, consideration noticed by Lord Stanley, that our present system permits re-adjustment of the revenue with reference to the changes in the relative value of produce and silver, which, in the course of long periods, may possibly warrant the state to make a corresponding enhancement in its demand. The power of such re-adjustment would, of course, be sacrificed. I do not dwell much, as some are disposed to do, on the claim of Government to share prospectively in the increased rent arising from increased productiveness. If the precautions supposed in para. 14 are taken, I do not think that the amount of produce receivable by Government, or rather the value of such amount, is likely, under periodical settlements, greatly to increase, and the advantages of a secure title may well be put against such possible enhancement. Where the productiveness of land is increased by the application of public capital, as by canals, there are other modes of reimbursement—where, by private capital, the improvement represents the return for such capital.

16. Apart then from the possible fall in the value of silver, the only disadvantage I perceive in the

scheme for commutation (supposing the permission to be largely taken advantage of) is that it would prove a serious temptation to improvidence on the part of the Government. So simple and easy a way of raising money would be freely resorted to, and the contingency of running through its capital, the source of our regular income, might be practically lost sight of. There would be the danger to the Government of not keeping fully before it the consciousness that the two ends must be brought to meet

that it must shape its expenditure by its permanent income. ·G 3

(87.)

17. But

* See Orders of

17. But I am of opinion that the Government offer of commutation at a safe rate would not, to any large extent, be accepted. Twenty-five or even twenty years' purchase will prove a very tame and unattractive investment for capital in a country where the speculator safely doubles his principal in

five or six years by judicious management.

18. No doubt there are many and great advantages in a fee-simple or maafee estate, such as would be highly appreciated by the native landholder. But this mode of acquiring such a tenure is novel, and the natives of India are shy of anything new. It takes a long time to make any strange practice popular in India, and to induce confidence in any new modes of investment, more especially would it be so where the investment is so unremunerative in comparison with other common and safe modes of speculation.

19. Besides, even admitting that this species of investment is one likely to become popular, the class

of persons who must be the purchasers have not the capital to embark in it.

20. It is to be remembered that, excepting unassigned grants, and Government properties without preferential claimants (both insignificant in comparison with the general revenues), the class who must be the purchasers are limited to those already in possession of the proprietary right. It is not as if we could go into the market and offer to sell our revenue right to any capitalist able and willing to purchase; we must take the proprietors as they stand. Now the vast body of the zemindars are proverbially improvident; they live from hand to mouth; they amass no capital; what they do scrape together is generally squandered on marriages, funeral rites, &c. Hence, even with an assessment at half the net rental (say one sixth of the gross produce), we find that it is generally all they can do to pay the year's revenue from the year's assets. It is vain to expect that proprietors with such habits will buy up, to any great extent, a rent-free title at even 20 years' purchase.

21. This will appear more evident if we look at the large sums which would have to be disbursed for ordinarily sized estates, and which are far beyond the reach of common proprietors.

	Commutati	ion Money.
Village assessed at	At 5 per cent., 20 Years' Purchase.	At 4 per cent., 25 Years' Purchase.
~	Rs.	Rs.
5,000	1,00,000	1,25,000
1,000	20,000	25,000
500	10,000	12,500
100	2,000	2,500

22. There would be a further difficulty with coparcenary estates held in bhyachara or putteedaree tenure, the several parts of which are owned under a joint responsibility and mutual dependents. If the several holders were allowed each to redeem his share separately, it would be necessary to make a detailed inquiry into the full value of each holding, and to fix the value of commutation accordingly; but in some kinds of tenure this could not be done to a partial extent in a village without deranging the relations of the other shareholders, so that the commutation could not well take place unless the whole proprietary community clubbed together to commute the assessment of the entire estate—a very

remote contingency.
23. Then, again, something must be set down to the unsettlement occasioned by late events, and the successful attempt, temporary though the success was, at revolt in many quarters. However much the people may see that our power is re-established on a firmer footing than before, the fact that for a while we were driven out cannot but be remembered, and for some time to come produce a latent feeling of insecurity, adverse to any investment of the kind contemplated.

24. The native mind is at all times suspicious. Judging from itself, it looks for tricks and devices where the intentions of Government are of the fairest and most beneficial tendency, and made public in the simplest manner. Taken in connexion with the events of 1857-58, it is quite possible that the expressed readiness of the Government to sell its land revenue would be construed into a sign of weakness and instability; any such feeling, it is needless to say, would prevent even those who have sufficient capital from taking advantage of the offer. It is not, for example, in the least impossible that the ignorant people might take up the cry that we wished to make the most of our tenure in India before abandoning it.

25. For all these reasons I have no expectation that the native community would be likely soon to any great extent, to commute their land revenue responsibilities by a present payment at any reason-

able rate.

26. But European proprietors of land would not improbably do so to some extent; and herein, as it

appears to me, lies the chief if not the sole merit of the scheme.

27. So far as the natives of the country did buy up their properties free of the Government tax, it would no doubt attach them to the British rule, on the continuance of which the certain maintenance of their dearly purchased title would be dependent; but we must not build too much on this argument, and for a theoretical advantage lower our terms of commutation, or abate in any measure the fair and full demands of the State. Men created by ourselves, in the possession of jageers (as the Jujjur and neighbouring chieftains), as well as former maafeedars continued by our Government (the Amroha Syuds for example), were not retained in loyalty by the rent-free title conferred or maintained by us. Designing pretenders would still endeavour to gain over our free proprietors by the promise of at least equal benefits and immunities with those enjoyed from us.

28. Further, the only classes likely in any numbers to avail themselves of the privilege, who have at all the means of doing so, are the bankers, traders, money lenders, and bunyas, who have proved themselves, as a body, to be already on our side, classes, moreover, which possess the smallest amount of influence in the land, and have shown themselves unable to hold their own position, and aid in the

maintenance of order, on any temporary abeyance of authority or outbreak of popular excitement.
29. So far, again, as money lenders might aid proprietors in raising the funds necessary to commute the land tax, the tendency would be to being proprietors more and more helplessly under the power of the money lenders, a result greatly to be deprecated; but it is to be apprehended that (excepting perhaps with the view of entangling the property for themselves) little money would be raised for the purpose from them, as the profit of the investment would not suffice to cover the enormous rates of interest charged by money lenders.

30. Then, so far as Europeans are concerned, of course they are bound just as strongly to Her

Majesty's Government as by the possession of a rent-free one.

31. The grand benefit that would unquestionably accrue from commutation would, as regards Europeans, be the permanent interest and valuable title acquired by the extinction of the Government There would be an inducement to the expenditure of capital and stimulus to improvement, such as can never be expected while the title to the profits is shared with the Government. In the case of native landholders, these benefits are not to be looked for in the same degree. Experience leads us to doubt whether, in the existing state of native society, any advantages of this kind are to be expected. In perpetual maasees, guaranteed by the word of Government, we do not find that capital is more largely invested, or improvement pressed forward with greater vigour than in adjacent taxed estates; largely invested, or improvement pressed forward with greater vigour than in adjacent taxed estates; but it would be different if the vigour and energy of European speculators were brought into play. The right in fee-simple would be a guarantee for the improvement of an estate to the utmost; it would attach settlers to their properties, and the capacity of acquiring it might increase the number of British zemindars in healthful localities. On this consideration alone, as inviting the settlement of British subjects, and encouraging the employment of British capital and skill towards local improvement, I should be glad to see commutation of the land tax permitted.

32. There is one other consideration which I put forward only on the supposition that the privilege were likely to be largely taken advantage of by the bulk of the people (a supposition which I have shown is not probable), and that funds were thus obtained for paying off in whole or in great part the national debt. In so far as such extinction affected Europeans, it would do no harm; but in the degree in which it extinguished the debt held by native creditors, it would be prejudicial to the interest of the British Government. There was no stronger inducement of the kind to be faithful to us than the possession of property in Government securities; it would be impolitic to pay off any native creditor

at such rates as I have contemplated, unless he is entitled to and demands the payment.

33. I proceed to consider the subject as connected with grants of unreclaimed or partially reclaimed

34. I am not sure whether the opinion expressed by the Secretary of State, in paragraph 4, implies that the grants do not confer a perpetual proprietary right, or simply that the limitation of the demand is not perpetual. So far as the proprietary right is concerned, the grant, on the conditions being fulfilled, is absolute and perpetual; * but in no case has the assessment been limited to any specific sum in perpetuity. The original form of warrant left the assessment, on the expiration of the lease, to be adjusted by the same rules of settle-

"Rules have been already promulgated, under which settlers can obtain allotments on very easy conditions and for long terms of years, but in no ease, I apprehend, extending to a grant in perpetuity."

ment as elsewhere. A concession to grantees was, indeed, made by Mr. Colvin on the 1st May 1855.† † See Directions to Revenue Officers, amounting at the most to only 76–14 on every hundred and thirty-three acres), § and it was accordingly ruled, that the advancing rates should stop as soon as the average rate in settled villages on the vicinity † Ibid. p. 452. † See rule 3, see rule has been made applicable to tea grants. "The rate of assessment § See rule 3, on the lands in the grant, in whatever manner cultivated, shall never exceed the average rate in grain p. 451. crop lands in the same locality." | This limitation, valuable as it is, does not conclusively confine the | Para 6, Note, demand to any specific sum, because, at the next settlement, the average rate in the vicinity might be dated 26 Sep-greatly raised. The nearest approach to a perpetual grant is in the same tea rules, where one fourth tember 1855.—

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1866. of the land of every grant is "given free from assessment in perpetuity, on fulfilment of the conditions," or if the terms be imperfectly fulfilled, then a portion equal to one fourth of the land under tea culti-This, so far as it goes, is a title in fee-simple; but the action of the rule is limited.

35. There can be no difficulty, excepting one of a rather complicated calculation, in carrying out the wishes of the Home Government, as explained in para 2 of the Despatch of the Government of India, for commuting the graduated demand upon the grantees for the period of their engagements into a ready-money payment. The calculation will have to be made separately in each case, in reference to the stage already reached in the graduated scale, and the figure at which, with reference to the local average above alluded to, the advance stops. The rate of interest to be allowed to the grantees for their advance will require to be settled in the considerations before noticed. The calculation in the Trans. 4 to 7. case of a new grant now given would be, at that rate of interest, to find the present value of an annuity which does not commence till the fourth year, ** and then gradually rises to a fixed sum paid for the land is free of remainder of the 50 years.

36. As respects the commutation of the land tax in perpetuity, either in existing grants, or in such four years. as may be hereafter given, I would observe that all the arguments in favour of a general commutation apply here, and with much greater force. The grantees being for the most part Europeans, the perfect security and permanence of tenure would be of essential service in encouraging the influx of capital and the improved application of machinery, &c., for the development of the resources of the grant. Speculation in grants would become more popular, and the number of settlers be increased. This is an important consideration at present in the Doon and Kumaon, where the proved success of tea plantations offers a valuable opportunity for the employment of European capital. Some precautions may

** Under the

Revenue Officers, pp. 451, 458, 462, G 4 (87.)be

^{* &}quot;On the expiration of the lease, the whole grant will be considered his property," &c .- Directions to

be necessary against the indiscriminate grant of large tracts in such wise as to favour the growth of monopolies; but the maintenance of present conditions, and especially the stipulation of progressive clearing, will afford the local authorities abundant power to guard against this abuse.

37. As to the terms of commutation, the former remarks regarding the capitalization of the revenue in permanently assessed districts will be equally applicable here, excepting that in reference to the slowly rising assessment, and the distance of time at which the full demand is reached, it will be reconstruct to allow a reduction represents the interest of the capital advanced for the research to allow a reduction represents the interest of the capital advanced for the research to allow a reduction represents the interest of the capital advanced for the revenue slowly rising assessment, and the distance of time at which the full demand is reached, it will be slowly rising assessment, and the distance of time at which the full demand is reached, it will be necessary to allow a reduction representing the interest of the capital advanced for the years during which there is either no demand, or a demand below the full rate. This, with reference to the varying which there is either no demand, or a demand below the full rate. It would only observe that length of the graduated term, will require separate calculation in each case. I would only observe that caution and foresight are not required here to the same extreme degree as in the question of general commutation. The Government at the most barters a future problematical revenue for a present payment. It does not part with any of its fixed and present revenue. And whatever is given up beyond the strict value of the eventually expected revenue of any grant, there will still be this counterbedlancing advantage, that the conferment of a perpetual title, free of further demand, will tend to secure the success of such grant, which might otherwise fail, lapse, and produce no benefit either to the revenue or the country. The action also of commutation for such grants would be comparatively limited, and could not, to any perceptible extent, affect the general revenues of the State.

38. Where there is much competition for grant lands (as is likely to be the case in the Doon), a sum fixed moderately on the principles above supposed might be rated as the upset price, and the grant

fixed moderately on the principles above supposed might be rated as the upset price, and the grant exposed to competition by auction.

P.S.—I assume that, in the 7th paragraph of his Lordship's Despatch, the Secretary of State uses the phrase of future "immunity from taxation" in the restricted sense of "immunity from the claim of Government to share in the rent of land which has been redeemed." The notion should be carefully guarded against, that the Government bars itself in any degree from taxing, as, for example, by a general income or succession duty, wealth derived from land, as it would any other property. What the Government gives up would simply be its title to a joint property in the land; it would engage to forego for ever, in consideration of the sum now paid down, its position of joint landlord, and the claim to a rent-charge devolving therefrom. The imperial title of Government to tax wealth and property, in any and every shape, for the support of its machinery is a distinct thing, and must not, by any misany and every shape, for the support of its machinery is a distinct thing, and must not, by any mis-understanding of the transaction, be forgone or rendered doubtful.

MINUTE by E. A. READE, Esq., Senior Member, Sudder Board of Revenue, North-Western Provinces, dated 9 January 1860.

THE first question on these State Papers relates to the assignments of forest and waste lands, of which the State has the plenary right, for purposes of clearance and cultivation, and to the commutation of the annual payments stipulated for under the rules (after a specified term of rent-free occupancy) for a fixed sum per acre, to be paid on receiving possession of the grant.

2. The terms and conditions on which such tracts have been and continue to be assigned in these

Provinces are the same for Europeans and natives.

3. The tenure in the first instance is a lease for 50 years, with the concession by the State of proprietary right as clearance and cultivation progress; but the grantee is bound, according to the extent of cultureable area within his grant, to make a certain degree of progress within certain specified terms, failure in which involves the lapse to the State of the uncleared portion of the assignment. The grantee is also liable, in common with other landholders, to the penalties of default of payment of the stipulated demand. At the end of 50 years, supposing conditions fulfilled and revenue obligations discharged, the grantee holds the whole as a property, subject to the same rules of assessment as for circumjacent landed estates at the time.

4. Under the old rules, the graduated annual demand reached its full limit in the twenty-ninth year of the contract; but in certain localities it was shown that this pressed hard on the grantees, and in 1855 the Government conceded the principle that the maximum rate of assessment of the grant should not exceed the average rate on culturable and cultivated area of ordinary estates in the vicinity, as

determined at the last settlement.

5. In some instances, therefore, the maximum amount of assessment is attained in the sixteenth, eighteenth, or twentieth year of the contract, and of course in no case is a higher demand made than is provided for by the rules, even if the average rate of the neighbourhood should exceed the maximum fixed by those rules.

6. The commutation of a demand that ordinarily rises to its full limit from the twentieth to the twenty-ninth year of the contract (the first three years in all cases being a period of exemption from any demand) must be determined by equitable considerations towards both the contracting parties.

7. Experience has shown that the clearance of forest and waste is no light undertaking. It involves of necessity a large and long-continued outlay of capital; the speculator has generally to deal with obstacles which have discouraged the agricultural population of the neighbourhood; the settlers, without whom the enterprise cannot proceed, are not readily attracted to or easily induced to form attachments to the new locality. The drawbacks are many—disease, desertion, depredations of wild animals, failure of crops, and uncertainty of seasons. The most potent auxiliary is the pressure of a superabundant population in the neighbourhood; but this is rare.

8. The grantee, therefore, when he proposes to add to other risks that of loss of ready money, by commuting the State's demand for the next 50 years for a fixed sum, reasonably claims the con-

sideration of the Government.

9. On the other hand, the Government, though of course it would not be rigorous, cannot dispense with the conditions of progressive clearance and the enforcement of penalties for obvious failure.

10. Grants

10. Grants are transferable, and it is reasonable that this should be allowed; but experience has shown that grants have been taken only as a speculation in the shape of transfer to parties who have neither the ability nor the inclination to clear the land. Cases can be cited in which whole tracts have thus passed into the hands of natives, who consider a jungle tract one of the insignia of dignity, and instead of exertions to improve, have laboured rather to maintain a pest to the country round, by providing secure refuge to wild animals.

11. Still it must be borne in mind, that whatever revenue the State derives from the grantee who succeeds with his enterprise throughout the term of his contract, or with him who labours for a time only to fail sooner or later, is sheer gain, for the tracts in their normal condition yield only a nominal

revenue by the farm of spontaneous products.

12. And to this must be added the fact, that the grantee who prefers at starting to commute the State's demand for the term of his lease of 50 years, if he fails and retires, pays the Government for his temerity, and leaves his assignment, or at least the greater part of it, available for future speculation, and, possibly, similar results.

13. He may succeed; and if he does so, the Government is still a gainer, though the terms of allowed commutation may have been very liberal, by the contingent benefits to the country at large of

successful enterprise.

- 14. Under these circumstances, if parties resolve to take the risk, which certainly should not be encouraged, the rate of commutation in all future undertakings might be fixed on a fair balance of the revenue, the State would derive from a successful operation, and the speculator's self-imposed fine if he fails.
- 15. It may be assumed that the Government will derive from every 100 acres of assessable area (the grantee being able to fulfil his contract) an average annual revenue of 30 rupees for 25 years; and I am of opinion that the Government may safely and equitably agree to accept 10 years' purchase at this average, or three rupees per acre of assessable area, as the condition of exemption from demand of land revenue for 50 years, provided that failure in the conditions stipulated in the engagement shall not, under any circumstances, entitle the grantee to the refund of his voluntary advance. A simple rule is desirable, as it avoids complications of account, protests, and objections.

16. Preliminary to the consideration of the second question it may be as well to notice the proposed assignment of forest and waste lands in perpetuity, instead of for 50 years only, the present engagements remaining the same in other respects, for it is understood that this concession has been requested

by some grantees.

- 17. On this point I observe that, as shown above, in many instances the maximum assessment of the engagement regulated by the average rate obtaining an assessable area in circumjacent estates falls considerably below the maximum assessment of the old rules, and if, as in the course of a few years will be the case, revision of settlement of those estates will involve a higher rate of assessment, it is but reasonable that grants in such localities, on expiry of term, should be subjected to the same course.
- 18. There are obvious objections to differential modes of treating landed properties of the same district, when both are in the same category; and, further, in some of the districts where grants have Goruckpo been given or are available, it is a well-founded assurance that, with lapse of time, increase of population, and material progress, the State will derive a much larger revenue than at present; and, in reason, example. grantees, as well as other landholders, should contribute to this increase.

19. The proposed redemption of the land tax I do not consider to be suitable to India generally, if it were practicable, and certainly in the North-Western Provinces it is almost wholly impracticable.

20. The agitation of the question so immediately after a great convulsion, and in the face of the obvious uneasiness and want of confidence prevailing, is highly inexpedient, for probably not one in a hundred natives who have obtained an inkling of the question from notices in the English prints transferred to native publications has come to other conclusions than the measure having been proposed from a consciousness of insecurity, or as a scheme to raise money for present exigencies, some other method of raising the same amount of revenue hereafter being substituted.

21. Whatever may be the theoretical objections to the land tax in India, it is universally accepted by the sense of the people, who, differ as they may in many respects, agree in being obstinately wedded to

their traditions and impatient of novelties.

22. This demand of the State, fixed in moderation, is certainly an incentive to agricultural industry and extension. The evidence is in the contrast generally afforded in the condition of estates subjected to a moderate annual assessment and to estates held free.

23. It has been argued with more ingenuity than accuracy that this is owing to the exemptions being in the hands of persons of the religious orders, or the descendants of court favourites of former days, who have not the requisite qualifications for good managers. But there are exceptional cases amidst the numbers that could be pointed out, where, in the absence of the stimulus which operates both on landlord and tenant, in the sense that the State's demand must be met at the time of requisition, exertion has gone little beyond the provision of the means of subsistence, or where these are abundant, the result has been a disposition to prevent agricultural industry being extended.

24. The land revenue of India is the bulk of the imperial capital. We have had a remarkable evidence that not only immediately on the expulsion of rebel authority, but when the strife was raging, no manifestation was made of any objection, or protest, or hostility to the realization of this demand by a foreign Government. There was neither disputation nor coercion. The common sense of the people makes this the main, the most certain, and solid item of annual State income.

25. It surely then appears to be the dictate of prudence to avoid risk of future embarrassment, to relinquishing what is safe and certain, without any assurance that, in time of necessity, the void can be filled up by other modes of raising revenue, which will be accepted by the people at large. experience of the past, before authority received the shock of recent events, is certainly opposed to any such hardihood of speculation.

26. Further, the measure would be premature until the resources of most of the districts have been further developed. The progress which has been made in the last 25 years is gratifying to the recol-(87.)

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lection of the general aspect of the country beforehand; but the progress made is only an earnest of the vast improvement which may be anticipated when railways, roads, and improved means of irrigation have been established.

27. The impracticability of the measure is, however, a sufficient objection of itself.

28. In the districts which form the Benares Province, there, at least, is no question as to the basis of calculation. The demand is unalterably fixed. There are, doubtless, some instances in which, if the measure was authorized, it would be well worth the landowner's while to compound the annual demand of land revenue by payment of a sum equivalent to 25 or even 30 years' purchase, supposing that they had the capital available.

29. Such, however, would be very rare, and the danger would be of the improvident landholder being incited to speculate by means of capital borrowed at a high interest only to find himself and posterity inextricably involved; while in such cases the only effect would be that the local jurisdictions would be dotted here and there with a few additions to the rest of rent-free estates, the cost of local establish-

ments would hardly be diminished.

30. In the Benares Province, as elsewhere in the North-Western Provinces, the landholders are, for the most part, coparcenary communities, and, under the law of equal inheritance, the tendency is to their increase in number. It is not to be expected that a legion of coparceners would subscribe to purchase exemption; they do not amass; and the result would be the same, whether one of their number having the means should offer to make the advance, or be influential enough to induce them to join with him in the perilous experiment of borrowing from outside; disappointment, embarrassment, and disunion terminating most probably in misery and ruin.

31. The classes who have landed influence, by whose presence, example, and traditionary association the bulk of the agricultural population are kept together and controlled by their improvidence, credulity, and ignorance need rather to be protected by the Government from pursuing than encouraged to pursue an ignus fatuus of imaginary prosperity in the exemption from an annual obligation, the sense of which

impresses habits of settled industry and punctual discharge of obligations.

32. To these objections in other parts of the North-Western Provinces, subject to periodical revision of settlement, has to be added the fact that the existing assessment cannot be allowed to be a fair basis of adjustment either to Government or the landholders. Generally it is acknowledged that the distribution at the last assessment was equitable at the time, but the changes of the last 20 years have, on the one hand, by improved means of communication and irrigation largely added to resources, while in others the productive powers of the soil have been impaired, alteration in the prices of staple articles or produce has diminished resources, and even measures of vast improvement to the country generally have, as in the case of canals, in certain localities caused extensive deterioration.

33. It would, under these circumstances, be impossible, without immense labour of very close inquiries, even in the few cases where the landholders have the means and the will to compound with the Government, to determine a fair adjustment. It is far more probable that the proposed measure

would lead to devices and corruption of native agency.

34. These remarks of course refer to native landholders. The question has lastly to be considered with regard to Europeans who already hold lands or are disposed to obtain them from the Government.

35. Apart from the objection to class distinctions, I think it may be assumed as a positive certainty, that permanent settlement and residence of Europeans as landowners in the plains of India is not to be expected, and I do not see either the necessity or expediency of a different rule respecting properties,

which sooner or later will be held by natives, obtaining there.

36. But in parts of the districts of Dehra Doon and Kumaon it appears to be a reasonable assurance that European settlements can be made and abide. The tracts of country are too limited in extent to render any very careful financial consideration of the question important.

37. In these localities, therefore, the Government may accede to the expressed wish of parties desirous to settle, hold lands, and embark in the cultivation of the tea plant, which is now exciting public attention. But it will be just and considerate to avoid the reproach hereafter of profiting by the popular

eagerness to enter upon a new field.

38. As stated above, the conditions of progressive clearance up to a certain limit cannot be dispensed with, but these conditions maintained, the Government might express its readiness to accept 20 years' purchase at the full assessment rate upon the assessable area of the grant on the lapse of 20 years, if the grantee should be disposed to offer it, or in the case of grantees who may have ab initio commuted the Government demand for the term of their lease, 10 years' additional purchase at the same rate and on the lapse of the same term of 20 years; the payment in either case securing exemption of the grant in future from all demand of land revenue.

39. The principle of the arrangement proposed, it will be observed, is a prospective reward for a successful operation, while the Government abstains at present from encouraging parties to add to the

first outlay on a venture which may prove successful.

From C. B. Thornhill, Esq., Commissioner of the 4th Division (No. 540), dated Allahabad, 21st October 1859.

I have the honour to acknowledge the receipt of your circular P. of 1859, calling for opinions on the points noted in a despatch from the Secretary of State for India, on the expediency of capitalizing the land tax in these provinces.

2. The first question which suggests itself is how far the scheme is practicable. From inquiry and observation, I am led to believe, that the poverty of the existing race of landed proprietors presents an insuperable obstacle to any extensive measure of commutation of the annual demand by an immediate cash payment. But even if the landholders were willing to purchase, the complicated tenures of many villages would give rise to questions of great intricacy and exceedingly difficult of solution.

3. It does not appear necessary to enter into details to prove this position, which will probably be admitted, when it is known that estates held in common by large fraternities of Rajpoots, sometimes consist of 70 or 80 villages, and that out of a total demand of perhaps 50,000 rupees, to which the Government is entitled, some of the proprietors are responsible for a few rupees only; and that, nevertheless, the infinitesimal share, represented by this small sum, entitles the owner to his fractional amount of the profits of the whole of the villages held by the community.

4. I think, therefore, that the commutation of the land tax can only be carried out in a very few exceptional instances, when villages are owned by men of wealth; and that, even in these cases, much difficulty would be experienced in obtaining from the owner a fair equivalent these with whom

difficulty would be experienced in obtaining from the owner a fair equivalent, those with whom I have conversed objecting to 20 years' purchase, calculated on the Government demand, which at an average is little more than 10 years' purchase on the rent-roll of the estate, and less than 20 years' purchase, would I imagine, entail a serious diminution of the resources of the

Government.

5. Neither do I think that any attachment to our Government, or increased desire for its stability,

would be engendered by the proposed measure.
6. The large investments in Government paper which had been made by many of those who were actively hostile in the late rebellion, did not secure their fidelity, although they knew that our overthrow involved the loss of all their funded wealth:

7. Men who occupy an influential position from their landed property, under our Government, appear generally to calculate upon obtaining still greater influence under a ruler of their own race or

(87.)

8. With regard to the hill or jungle tracts which are adapted for the operations of European settlers, encourage the introduction of European capital and energy, and by their agency to render productive those parts of the country which it is probable will otherwise continue as they now are, barren and unprofitable. The land, as it now exists, yields little or no revenue to the Government. Its resources can only be developed by a large outlay expended with sagacity and applied under a vigorous and sustained

9. A tract of country so administered will hereafter yield far larger benefit to the State indirectly than would be obtained from a sale on highly favourable terms at the present time, and an endeavour to secure an immediate money value, commensurate to the possible future value of the land when reclaimed, would most probably deter speculators from embarking in an undertaking in which so many

risks of failure have to be encountered.

10. The North-Western Provinces of India may, moreover, be said to be now in a state of transition. A commencement has been made to develop the resources of the country by the construction of railways and canals. Iron ore has been discovered in vast deposits in situations most favourable for its manufacture; and it may confidently be anticipated that, ere long, mechanical engines and appliances, and the aids which every branch of the arts and manufactures derive from steam power in European countries, will become readily accessible in India.

11. Hitherto all machinery has had to be conveyed from England at an enormous expense, and when land transport in this country was unavoidable, it has been necessary to limit the weight of the parts of the machines, so as not to exceed the capabilities of the carts of the country.

12. Now, however, Messrs. Davis and Co., in the Kumaon Bhabur, are casting the machinery required for their iron works on the spot, and the completion of a steam engine in India, from Indian ore, which I hope is not far distant, will be the commencement of a new era in its history.

From F. WILLIAMS, Esq., Commissioner, 1st Division, Meerut (No. 598), dated 9th December 1859.

I HAVE the honour to forward copies of the reports of the district officers of this division on the subject mooted in the correspondence noted in the margin. 2. The reports deserve perusal; I have not therefore attempted to make any abstracts of them.

3. Mr. Keene has elicited the opinions of some of the Doon grantees; these are submitted.

4. Computations of the price Government should fix for lands at its disposal, or of the sums which should be demanded for the redemption of the land tax, based upon the supposition that the money required must be borrowed at high interest, or let by Government, cannot, I think, be taken into consideration.

5. As a general rule the State can surrender the right to revenue only, on the condition that the sum paid for redemption shall pay off the amount of principal of the Government debt, the interest of which is equivalent to the revenue relinquished, and that the land is already fully assessed.

6. The rates of assessment of the most favourably situated lands in the Doon are very much below those which generally prevail in the North-Western Provinces, while much of even the outlying land, which has been granted at the maximum rate of three annas an acre, is undoubtedly capable of yielding produce, which would warrant eventually a higher rate of assessment than is demanded in

any part of India.
7. I do not therefore see how the perpetual redemption of the land tax could possibly be permitted in the Doon at present, while the grantees show that the only consideration which would induce

^{* 1.} Superintendent, Dehra Doon (No. 253), dated 24th October, and enclosure. 2. Collector of Saharunpoor (No. 270), dated 27th September. 3. Collector of Mozuffernugger (No. 335), dated 11th November. 4. Collector of Meerut (No. 395), dated 12th October. 5. Collector of Bolundshuhur (No. 417), dated 3rd October. 6. Collector of Allygurh (No. 405), dated 27th October. them H 2

them to pay even 6s. an acre would be, to become proprietors of the land redeemed for ever from

8. Even the consideration that Government should forego something, in order to attract British capitalists, hardly seems to apply to the Doon. The discovery that the cultivation of tea answers very well there has already attracted capitalists, and created a great demand for land on the part of

Europeans.

9. I do not see what terms could fairly be offered by Government to grantees which they could possibly accept; even the privilege of paying a fixed sum per acre on getting possession of a grant in commutation of annual payments would not suit them; the rules and conditions regarding grants, in all

other respects, remaining unaltered.

10. Even supposing Government were to waive all considerations of State interest, and, according to the wishes of the present grantees, allow them and all applicants to buy the land in fee simple at 5s. or 6s. an acre, it would be the ruin of as many as it would be the making of. The only lands now at the disposal of Government are in unhealthy localities; some of those attracted by the terms might decide to sink their money till the spread of cultivation gave assurance that they might safely commence operations; but many, seeking some return for their capital invested in the purchase of the land, would, as grantees before them have done, spend small fortunes in realizing that, in a climate like the Doon, isolated attempts to advance cultivation must fail.

11. Although not in the order prescribed, I must next notice a description of landed property at the disposal of Government, which I think should be offered to Europeans on the most favourable

12. I mean the confiscated estates which may remain after all loyal natives have been rewarded. In this division there will be many confiscated villages, which can be grouped into valuable estates.

13. It would be the interest of Government in every way to reserve these for Europeans; beside the benefit to be anticipated from the employment of British capital, skill, and enterprise in the development of the resources of the country, there is still more to be gained from the introduction of the

European capitalists themselves.

14. With a good sprinkling of them, and an admixture of Anglo-Indians among the landholders, the power of Government would be greatly strengthened. In Boolundshuhur, the Skinner's family not only made Goojur thieves good orderly cultivators in ordinary times, but in 1857 maintained their own place in the district throughout. In upper Bengal, the good effects of the presence of a body of Anglo-Saxons are at all times evident, whether in the maintenance of order in Tirhoot, or in Yule's gallant chase, passively influencing the people, or actively operating against enemies, whether as introducing an improved style of tillage in peace, or as brave and trustworthy subjects in time of trouble; the value of such colonists is fully shown; with 20 or 30 such men to aid him, a magistrate could keep the population of his district in order.

15. I think it would be a wise policy to allow Europeans to have such estates in fee simple, on

payment of 25 years' revenue, fixed on the principle of the new settlement.

16. This rate for the redemption of the land tax might be fixed for all, both Europeans and natives. The relinquishment of any possible future increase of revenue would be counterbalanced by the present advantages of the intimate connexion of the interests of the landholders with those of Government, on the stability of which these interests would henceforth depend.

17. Of the policy of the measure, even in the temporarily settled districts, I have no doubt, though

I have much of the practicability of it.

18. Even if the prospect of securing a rent-free property outweighed all other considerations in the native mind, there are very few landholders in the North-Western Provinces in a position to avail

themselves of the opportunity, very few have the money required.

19. The probability of any being tempted to borrow the money to enable them to redeem the tax, and of their thus falling into the hands of money dealers, and of the rent-free estate being transferred from the old proprietor to the usurious lender, should be carefully guarded against. Enough mischief is already done by the practice of civil courts, which enforce such transfers of land by peremptory order for sale when a debt could be liquidated by instalments. Many old proprietors have already been ruined; should this in any degree be the result of the redemption of the land tax, the object of Government, as far as attaching to it the landholders whose attachment is worth gaining, would be utterly defeated.

From Allan Hume, Esq., Collector of Etawah (No. 123), dated Etawah, 15 September 1859.

I HAVE the honour to acknowledge the receipt of your circular P. of the 6th September 1859, with enclosures, having reference to the disposal of unoccupied lands, and the expediency of permitting the proprietors of khalsa estates, generally, to relieve themselves from all future demands for land revenue

proprietors of khalsa estates, generally, to relieve themselves from all future demands for land revenue by an immediate valuation payment.

2. I would premise that the growing practice of denominating the State's income from its landed property a "land tax" is in my opinion, calculated to mislead. Nay, further, I think that the Parliamentary debates for the last few years afford conclusive evidence that the use of this incorrect phrase actually has misled to a very great extent. Honourable members fail to appreciate the character of our land revenue, as they look upon it as analagous to our English* land tax, whereas it is no more a tax than are the rents and profits of the numerous lordships, honors, forests, and chases that constitute our English Crown lands. The distinction is not merely verbal, it is of vital practical importance, as one single illustration will sufficiently exemplify. The State can only lawfully tax its subjects to the exact extent required to defray the expenses of Government. Directly the tax supply exceeds the demand, the tax-payers can claim as a right a proportionate deduction of the rate; but, however much demand, the tax-payers can claim as a right a proportionate deduction of the rate; but, however much

See Note L.

the income from the Crown lands exceed the requirements of the State, the holders of the same could under no possible circumstances demand or even expect a reduction of their rents; at most they would only, in common with the rest of the community, be entitled to a voice in the disposal of the surplus.

3. I am not going to re-argue the questio rexata of the exact relative proportions in which the rights of ownership in the land were or are vested in the State and the landholders respectively; but no one who has studied Indian history, or Indian authors to any purpose, will deny that (though innumerable inferior, and mostly unacknowledged classes of rights might co-exist), the first and highest class of proprietary rights in the soil have even in India been ex officio vested in the governing power, passing from one Government de facto to the next, in the same manner as in England the Crown lands of James II. (which were then very extensive) passed to William III. Further, I conceive that, notwithstanding all that has been said to the contrary, our settlements, permanent or temporary, are simply agreements to waive the exercise of our share of the proprietory rights for ever, or for a fixed time, in consideration of the payment of a stipulated rent. This question is of much importance, and from its right apprehension, as I shall presently show, a very simple solution of one of the chief difficulties

attending the redemption of land revenue in the temporarily settled districts naturally flows.

4. Of the general expediency of permitting the redemption, by valuation payments, of the Government dues from the land, I have myself no shadow of a doubt. I may seem one who rushes in where angels fear to tread; but the subject has engaged my attention for years, and, right or wrong, my opinion is now definitely formed. The political importance of the measure so lightly thought of, as you will remember, when years ago I revived the subject, has now been so forcibly put by the Right Honourable the Secretary of State for India, that further comments on my part would be uncalled for; but the enormous increase of the wealth of the country that would result in the temporarily settled provinces, especially from converting the landholders, now in reality mere tenants, into proprietors, has scarcely I think received sufficient notice. Making all allowances for differences in soil, climate, and facilities of reaching markets, there still remains, it seems to me, an immense balance in favour of the permanently as compared with the temporarily settled districts, that can only be accounted for by the admission, that the mere fact of exemption from all liability to enhanced demands leads necessarily to an increased energy in agricultural operations. The absolute ownership of the land would, it seems to me, be even a greater stimulus to exertion; a permanent settlement would be doubtless a great step towards

inducing the people of the temporarily settled provinces to make the most of the land they hold; but a still more efficacious measure would, I think, be to convert them, if possible, into real proprietors.

5. To me it seems certain that the permanent the settlement of these provinces would in 20 years the increase the actual amount of land produce by at least one third. Probably, if instead of this, we convert all the landholders into bond fide proprietors, there might result an increase of not less than one half. Regarded, therefore, merely as a measure for developing the productive powers (and therefore increasing the wealth) of the country, I look upon the redemption of the land revenue as of infinitely greater consequence in the temporarily than in the permanently settled districts; but when I consider it in connexion with the new and powerful ties by which it unites the interests of the people and their

rulers, I cannot avoid the conviction that it is everywhere of vital importance.

6. In the permanently settled districts the questions present less difficulties. Taking it as an undoubted fact, that, if the clouds now hanging in the political horizon of Europe are dissipated without a storm, an imperial guarantee to all Indian loans will be granted, and that we shall therefore be able to raise as much money as may be required at four per cent., it is clear that the land revenue should not be allowed to be redeemed at less than 25 years' purchase; at this rate, Government will, even in the first instance, be no losers (provided all money so raised be scrupulously devoted to extinguishing debt), and indirectly, supposing the measure to be followed by a large increase of the land produce, they would be great gainers, in so far as the wealth of their subjects, and consequently the field for indirect (and even direct) taxation, would be greatly enlarged.

7. But I think it quite possible that hereafter people might, even in the permanently settled provinces, be willing to buy at higher rates than 25 years' purchase, and that consequently a large immediate profit might accrue from the sales; at any rate, I know from personal experience, that in these provinces people gladly bought up nuzool lands at 33 years' purchase, and that (though the land revenue here absorbs as a rule a much larger portion of the total assets than in Bengal) numbers of the zemindars were anxious to redeem the revenue of their estates at the same high rates. Nothing, I may here add, would so certainly secure advantageous sales, and render the redemption of the land revenue so universally popular, as coupling them with the power to entail the estates thus acquired on descendants, and so prevent their subsequent permanent alienation from the family. According to the Hindoo shasters no hereditary property could be sold. It is very questionable whether it would not have been wiser in us to uphold this venerable and time-tried rule than, as we have done, utterly to

8. The sole objection that seems to be raised against the redemption of the land revenue in the permanently settled provinces, at 25 years' purchase and higher rates, is one that to me it seems unworthy to entertain. It is urged that, with the imperial guarantee, a restriction will be imposed, prohibiting the raising of any fresh loans without the express consent of Parliament; that, under such circumstances, ministers to tide over a session, and avoid the unpleasant necessity of asking for money, would, perhaps, at times be tempted to devote the income from the sale of lands to meeting current liabilities, instead of extinguishing debt. I should hope this would not be possible; if, however, it be, there could be no difficulty in barring it by a sufficiently stringent enactment. Under any circumstances I should for many reasons recommend that the redemption money be paid not in cash, but, as in England‡, by ‡ See Note I.

cancelling Government securities.

9. When we turn to the temporarily settled districts, more apparent difficulty is experienced in determining the basis of a fair valuation. The Government demand, as it now is, will most certainly not present us with what we require; in this district, for instance, we have mehals varying between jumma 1,000 rupees, gross rental 1,150 rupees, and jumma 1,000 rupees, and gross rental 3,700 rupees. If properties, differing so widely in value as these do, were to be offered for sale at equal prices, calculated on the Government demand, it is quite clear that in a few years the Government would have

parted, at a loss, with all their best estates, while they would continue to retain all the heavily assessed

ones, the jumma of which would have at the next settlement to be reduced.

10. The plan that I would propose for calculating the sale price of estates in these provinces would 10. The plan that I would propose for calculating the sale price of estates in these provinces would be roughly as follows:—Ascertain the real gross rental (adding for seer lands and favour rents); this any intelligent revenue officer can now do with certainty, in nine cases out of ten; add proximate rental when under full cultivation of culturable waste, and (after deducting for any cases which it may rental when under full cultivation of culturable waste, and (after deducting for any cases which it may be determined that the Government is to share) sell the property at not less than twelve and a half times the amount so obtained; in fact, at not less than 25 times what the jumma would be; at a carefully revised settlement compal the proposed purchaser to answer on eath all pages are inquiries as to fully revised settlement compel the proposed purchaser to answer on oath all necessary inquiries as to the past and present condition of his estate, and declare all sales liable to be cancelled at any time within six (?) years thereafter, on proof that the assets or other matters material to the determination of the sale price have been fraudulently misrepresented by him.

11. Some rule would have to be laid down in regard to the cesses, some of which are now paid in all our districts—road fund, school fund, zillah dak rate, salaries of putwarees, chowkeedars, and bullahurs. All of these, in this district for instance, are paid with the Government revenue, and disbursed by the local officers; none of these can be entirely abandoned on the sale of the lands; even a putwaree of local officers; none of these can be entirely abandoned on the sale of the ladds, some sort will still be required, as the sale would in no way affect subordinate tenures. Should these some sort will still be required, as the sale would in no way affect subordinate tenures. Should these some sort will still be required, as the sale would in no way affect subordinate tenures. Should these cesses, too, be commutable to a single payment? Should they still be levied as now, and if so, at existing rates or at fixed rates, determined with reference to the basis of calculation for the sale price? existing rates or at fixed rates, determined with reference to the basis of calculation for the sale price? These Or should any or all of them be left to be fixed in amount and realized by local assemblies? are questions that will require consideration if the proposed measure be ever carried into practice; but

their discussion here would be premature.

12. The chief objection to permitting the redemption of the land revenue, in the temporarily settled districts, appears to be that the State would be thereafter precluded from sharing any increased productiveness of the land. This objection is, however, more specious than real. The proprietors of the redeemed land, in common with the rest of the population, would still remain liable to taxation. In proportion to his means, each subject is bound to contribute towards the general expenses of the Government, and the fact of a man's having purchased the Government rights in, and so become sole owner of, a property in which he was previously at most only a sharer, can form no possible ground for exempting thereafter his total assets from even direct taxation. The purchaser from the Woods and Forests of Crown, manorial or forestal rights on his estate, does not thereby even expect to obtain exemption from a future increase of income tax. Moreover, should the contemplated enhancement in the productive powers of the land, or in the value of its produce, really ensue, that very development of material resources, and progress of material civilization, to which we look for such results, would necessarily before long increase equally largely the landholders secondary wants, and thus furnish us with appropriate fulcrums for indirect taxation.

13. We may therefore, I think, dismiss all apprehension of real loss, accruing through our exclusion from a direct participation in the increased profits of the land. If these profits do increase, the people will grow wealthier, and as such, be better able to bear heavier taxation; and consequently, if it be conceded that the absolute ownership of the land is likely to lead to a more extensive and energetic application of capital to agricultural operations than could hitherto be secured, it would seem that one of the surest methods of increasing our revenues consists in divesting ourselves, if possible, of the ownership of the land. The Government have long since sold their factories and ships; let them sell their shares in the land also. No purchaser of the Government factories ever dreamt that such purchase would thereafter exempt him from the payment of customs' dues on his imports and exports, and no purchaser of the Government share in landed property could reasonably expect to be thereafter exempt from taxation proportioned to his means. How all the chief difficulties vanish when we look upon the land revenue as it really is; how infinitely the question is complicated by erroneously denomi-

nating it a tax, which, once commuted, it would be a virtual breach of faith to replace by any other!

14. Just at present, however, it should be clearly understood that very few, if any, of the native landholders of these provinces would be willing to redeem the land revenue claimable from their estates, on any terms, however favourable. Public confidence has not yet been sufficiently restored: a variety of causes, which need not here be mentioned, have combined to keep alive in the minds of the people great distrust of the stability of our rule, and those who, four years ago, would willingly have paid almost fabulous prices for the absolute ownership of their lands, would now certainly decline the most Nay, further, I have not the slightest doubt that any general proposition to the reasonable proposals. zemindars to redeem, by single valuation payments, the revenue for which they are liable, would, if now promulgated, further increase the uneasy feeling of some great coming change that is working in the public mind. "Surely," said one and all "there must be some very great calamity about to befall them, whenever their owin soldiers are leaving the country." "There can be no doubt," would be the that they feel quite certain of losing the country, and therefore want to get as much as possible f us at once." One thing therefore is very certain, viz., that however desirable in every respect out of us at once." the general introduction of the proposed measure may be, some time must be allowed to elapse before any sort of attempts, direct or indirect, be made to persuade or induce the landholders of these parts to avail themselves of its provisions.

15. As our chief object is the development of the resources of the country, and not the speedy realization of a large sum of money, it is very questionable whether it would not be best to exclude all strangers, and limit the option of redemption to the so-called proprietor or payer of the Government demand. However, in England,* though the landholders were bonû fide proprietors, and the demand a mere tax, no such rule obtained; and it must be conceded, that by affording an opening to competition, much higher prices could be obtained, while at the same time there would be a tendency to create a new and powerful aristocracy (men would buy up the jumma of a whole pergunnah), whose interests for many years would be also identical with ours.

16. The grant, or rather sale, of unoccupied lands, thereafter to be for ever exempt from any demand for land revenue, does not, I confess appear to me a matter of difficulty. The probable ultimate annual out-turn of the land, in the usual course of agriculture, can generally be approximately determined, and after deduction therefrom of interest on capital, and profits due for labour and risk of management,

• Vide Note L

the residue will represent the future equitable jumma of lands in which there were no hereditary rights. The sale price might then properly be fixed at 25-times the same, less the total of the amounts by which, during the reclamation of the waste, the Government demand, under an ordinary settlement, would have fallen short of the ultimate full jumma. There is no great necessity for extreme accuracy in these calculations. If the bargain is a little against the purchaser carcat emptor, he must work harder; if it is a little against Government, the result will be a rich subject, who will indirectly (even if there be no income tax) contribute as much to the revenues of the State as his favourable purchase took from them.

17. I am most decidedly of opinion that leases, however easy, for periods of 20 or even 30 years, will form but trifling attractions to British settlers, compared with those presented by absolute proprietorship. I have made many inquiries on this point, and have found the desire to own the land out and out, and the unwillingness to spend much on it till it be so owned, universal. The men such as we want, strong in mind and body, will not exile themselves for life to realize at most a mere competency; there must be the hope, however seldom to be fulfilled, of winning a grand prize; and what hope of making a large fortune can any man have who knows that in 20 or 30 years the Government will step in and despoil him of the greater portion of the annual profits of his past toil? No; tax them hereafter if you will, in common with their fellow-subjects, when they have waxed rich, and their hearts have grown to the scenes of their manhood's successful labours; but to begin with, let them feel that the land is their own, and for ever; that every tree they plant is for their children and grandchildren, and every hour they labour, a step towards a reward which no one else shall have a right to share in.

18. Lastly, though I would alienate the lands in perpetuity, as proposed by the Court of Directors, I would, of all other things, avoid attempting to fetter the new proprietors by conditions that they should expend so much capital in the cultivation of such and such staples. Sell the land for a fair price, and leave the purchasers to do the best with it they can, and capital to find its own channels; the landowners will very soon find out what to them are the most valuable products of the soil, a great deal better than Government can beforehand arrange for them.

NOTE I.

Our old English land tax was not like the Indian land revenue, an immemorial right of the governing power. On the contrary (though its origin may probably be traced in escuage), it was first introduced about the close of the 17th century, and was directly at variance with the traditions and customs of the past, as well as with the spirit of the feudal system. Even till the close of the 18th century, the land tax continued to be granted by Parliament for only one year at a time, and it was not till 1799 that it was made perpetual. As the avowed object of this change was to raise money at once by the redemption of the tax, the right of purchase was not confined to the owner of the lands assessed, he had a prior claim (and till 1812 a preference of 10 per cent.); but if he declined to buy, any one else might do so. I note that payment of the redemption money had to be made, not in cash, but by transfer of an equivalent amount of the national debt.

Note II.

If it be argued that lands released as rent-free in perpetuity in these provinces are not, as a rule, conspicuous for a higher degree of productiveness than the surrounding estates, I would reply that (though I have met with some marked exceptions) this failure is partly due, first, to the character of our maafeedars, mostly effete scions of a dissolute aristocracy, or priests of religous institutions; and, 2d, to our revenue practice, which, till 1856, virtually, by requiring the agency of the detested civil courts, precluded all enhancement of rents by the landholders. Further, I would add, 1st, that we have unfortunately too often failed to inspire confidence in our promises of respecting rent-free tenures in perpetuity. There were probably few maafeedars in whose hearts the suspicion did not lurk, that if they greatly increased the value of their property the Government would find some pretext for assessing it; 2d, that it is not in a country like India, where almost every one does exactly what his forefathers did, and neighbours do, that one could reasonably expect any marked difference to exist as a rule between the few isolated rent-free estates and the khalsa lands around them. The maafeedars were not selected men, eminent for energy, industry, sobriety, or respectability. On the contrary, as far as my experience goes, they are, as a rule, unfavourable specimens of the community, from whom it were folly to hope for any marked progress; but even in the case of redemption of the revenue, when it might reasonably be supposed that only those who really meant to do their best with the land would purchase, it is not from a few isolated proprietors in fee simple, but from a whole community of such, (each, himself originating only an imperceptible improvement in practice, but at the same time adopting all the similar trifling improvements of his neighbours), that we can fairly look for important results. I do not think the condition of the existing rent-free tenures any argument against the likelihood of great

Note III.

How the people have longed and prayed for a permanent settlement, every revenue officer, who has mixed freely with them, knows; how the temporary settlement often operates to prevent progress has been well illustrated here. Etawah contains many thousand beegahs of dhak jungle, not a little of which occupies very fair land. I have been persuading all the zemindars to cut this down; it has always harboured robbers and run-aways as well as neil-ghaees, pigs, and other brutes that do great damage in the neighbourhood; but though much of it has been cut down, I have scarcely anywhere yet succeeded in persuading the zemindars to go to the much greater expense of digging the roots out, and regularly bringing it under cultivation; they say it will scarcely repay them in ten years, and then there is to be a new settlement: "What is the use of taking so much trouble for nothing?"

From B. SAPTE, Esq. Collector of Meerut (No. 395), dated Meerut, 1 October 1859.

I HAVE the honour to acknowledge receipt of your circular (No. 31), dated 14th September, directing me to report on certain points connected with the grant of unoccupied lands, and the feasibility of

a redemption of the land tax by a cash payment.

2. Nothing would tend more to support our power than colonization, and wherever land is available, the more our countrymen are encouraged to settle the better, and every inducement should be held out to forward so desirable an object. They should receive the lands on the easiest terms, and, unless the applicants for grants are men of considerable capital, which probably they are never likely at the time to be, the grants should not be too large, and it would certainly be advisable that such men should pay down a certain fixed sum per acre, which would for ever exonerate them from further annual payment. A man having once sunk a considerable portion of his available capital would exert himself to get a profitable return, and, with the feeling that the land was bonû fide his own be more likely to do so than another whose estate was burdened year by year with a fixed rental, which, in the event of a succession

of bad years, he might find difficult to pay.

3. But as regards the general introduction of the redemption of the land tax among the native proprietary body, I very much doubt its meeting with a favourable reception. The native mind is always suspicious, and I think such a proposition, coming from Government, especially at the present time, would have the effect of diminishing the confidence in the stability of the British rule. I fear they would be very much inclined to look upon it as a ruse on the part of the Government to relieve itself from its present financial difficulties. It would serve as a handle to the disaffected, who are always ready to circulate reports injurious to the British, and, however improbable or absurd these may be, there is never any difficulty in obtaining many to listen to and place confidence in them. What could

have been more childish, and so utterly groundless, than the reports which preceded, and in a measure hastened on the late disturbances?

4. The general body of proprietors still in possession of their estates are too poor to enable them to pay a sufficient sum down to relieve them from all further domand. Many estates have, during the existing settlement, passed into the hands of professional usurers, the very worst of landlords. These

men, from their natural instincts, would be totally adverse to any such immediate outlay.

5. The only consideration that might at all tempt the wealthier classes to compound, would be that they would no longer be subject to the interference of the revenue courts, and that they might enjoy their own in undisturbed tranquillity; but I do not see how this can be provided for, inasmuch as their interests would sooner or later clash with those of the inferior proprietors, whose rights and interests it is equally our duty to uphold.

That immunity from this tax would ensure the loyalty of the landed proprietor, should not, I think, be taken for granted, inasmuch as several large fundholders joined the rebel cause in 1857, though they must have been well aware that, even in the event of their success, their claims would have been ignored

by both Mahratta and Mussulman, whichever had succeeded to the sovereign power.

7. It must not be lost sight of, that the land tax is the only tax not obnoxious to an Asiatic. From time immemorial the Government has been looked upon as having the first lien on the produce of the soil, as being, in fact, the proprietor; and the quiet admission of this principle by the mass of the people to successive Governments is a proof of their acquiescence in the justice of the impost, so intimately associated with their idea of supremacy is the right of the reigning power to enforce its demand.

8. It is hoped that our present financial difficulties may soon be overcome, and money obtained at easier rates. At present, with the high rate of interest, the redemption of the tax would not be so remunerative to the Government as it would be were lower rates prevailing.

From C. Currie, Esq., Officiating Collector of Boolundshuhur (No. 417), dated Boolundshuhur, 3 October 1859.

I HAVE the honour to reply to your circular (No. 31), of the 14th instant, and enclosures, being documents connected with the subject of unoccupied lands.

2. Grants of unclaimed lands, as in the Doon, &c., are at present subject to certain annual payments;

and conditions are imposed, stipulating for the gradual clearance of the culturable land.

3. The great obstacle to the remunerative development of these grants is the scarcity of human labour in the tracts where they are situated. A grantee, therefore, could not be expected to pay, on receiving possession, a sum nearly equal to the aggregate of the prospective annual payment falling due within the lease; neither would he agree to hamper himself with any conditions relating to the clearance of the land; for, having commuted the demands of the State by a ready-money payment, he would claim the right of remunerating himself in whatever method he preferred. He might wish to keep his grant as a sheep-run or for the breeding of cattle and horses, and the clearance and cultivation required by Government might not harmonise with these views.

4. The Government, therefore, would be a loser in a pecuniary point of view, and would also have to forego all interference with the grant for the term of lease. If, then, the payment by the grantee on receiving possession is not to be considered a final release in perpetuity from all demands on account of land revenue, I think it would be advisable to allow these grants to remain subject to their present rules, and defer the question of the redemption of the land tax till the close of the original lease.

5. My argument is of course based on the supposition that the present terms are found sufficiently favourable to induce capitalists to take the grants, and clear them in accordance with the intentions of

6. With regard to the second question stated in para. 4 of the Secretary to Government's letter, No. 6, of 16th ultimo, I am decidedly of opinion that a long lease on favourable terms would be preferred by capitalists to a grant in perpetuity, hampered by a condition involving the regulated application

application of a certain amount of capital. Grants of land would be taken by capitalists with a view to profit; but the amount of capital, by the expenditure of which the largest profits will be obtainable, cannot be determined by Government. Moreover, the constant interference of Government officers in ascertaining the due fulfilment of the conditions would be extremely vexatious. The capitalist himself appears to me to be the best judge of the amount of capital to be applied, and of the most fitting time and method of its application. The influence of Government should be exerted in an indirect rather than a direct manner, and, instead of enforcing a regulated application of capital, it should hold out inducements for the expenditure of capital by facilitating means of transport, creating marts, and relieving raw produce from harassing duties, where such exist.

marts, and relieving raw produce from harassing duties, where such exist.

7. In the case of mineral-producing tracts, it would be highly inexpedient for Government to grant away tracts in perpetuity. Circumstances might throw the richest tract into the hands of a company or individual either unable or unwilling thoroughly to develop its stores of wealth. Such a company might not be amenable to the pressure of competition, either on account of the deficiency of natural produce in, or the difficulties of transport from, neighbouring tracts, and thus in possession of a monopoly with an interminable lease, there would be less inducement to exertion, and no check against

extortion.

8. I now approach the third and most difficult, as it is the most important, of all the questions treated of in the correspondence under consideration, although I have frequently and strongly, in demi-official correspondence, urged the advisability of a general redemption of the land tax. I am well aware of the difficulties attending the introduction of such a measure, and I therefore enter upon its discussion with extreme diffidence.

9. There can be no doubt, that as yet our Government has entirely failed in securing the attachment of its Indian subjects. Whatever may be the cause of this, the result is deeply to be deplored. In the present state of moral ignorance, which pervades all classes of the natives, we can look for no higher motive force than self-interest, by which to secure their allegiance; but even self-interest will be of no avail, unless it can be made to pervade the whole of the influential portion of the community.

10. The national debt, which is considered in England one of the principal securities for the stability of the Government, fails in this country to produce a similar effect—firstly, because such a number are not interested in it as to make its influence sufficiently general; and, secondly, because those who are

interested do not belong to the influential classes.

11. The Indian national debt, large as it is, is not one-eight as large as the English. When the difference in the amount of population between the two countries is taken into consideration, and it is also remembered that a very large proportion of the Indian debt is in the hands of Europeans, it will not be a matter of surprise to find that its influence is not sufficiently extensive to enable it to be relied on as a cause of attachment to our rule: again, leaving out of the question the fact that the purchase of Government paper is not a general and approved mode of investment in this country, and that there are very few individuals or families entirely dependent on the interest of the national debt for subsistence, it must be borne in mind that the majority of subscribers to the Government loans do not belong to the influential classes.

12. Influence in this country is allied to the land and not to money; monied men, that is, bankers and traders, are as a class despised by their poorer brethren, the landowners. The influence possessed by the hereditary owners of the soil over their dependents has been fully demonstrated during the disturbances. But this is natural, seeing that the great mass of the people are dependent on the soil,

and not, as in England, on capital.

13. To make self-interest an effective force, therefore, in the maintenance of our rule, we must connect it with the soil. The love of the native for his ancestral holding is proverbial. His attachment to his jageer is, if possible, stronger. The opposition and ill-feeling aroused by the resumption of rent-free tenures might have given the clue to the best mode of gaining a native's attachment. Let him hold his land in jageer, and he will be your friend for ever. Much more so, if this jageer be purchased for a ready money payment in commutation of future Government demands. The claim to exemption from a demand universally recognised as just, resting solely on the fact of a payment made to our Government, would not be held valid by any Government but our own. The natives would be well aware of this; and their influence—the influence, that is, of the landowners, the most numerous and the most powerful body—would be exerted in the maintenance of our rule.

14. Politically, the measure would be highly advantageous. I proceed to discuss it financially. In the first place, it is necessary to determine at what rate the landowners are likely to be willing to redeem the land tax; and, secondly, to consider whether these rates would be sufficiently advantageous

to admit of their acceptance by Government.

15. I will take, for the sake of argument, an estate yielding Government 1,000 rupees per annum. The usual return expected from landed property is 6 per cent. per annum. The sum which would yield 1,000 rupees a year at 6 per cent. is 16,500 rupees. This would only be 16½ years' purchase of the Government demand. The landowner, however, would be willing to give more than this in consideration of being released from liability to future increase of demand, and from the constant supervision, not to say interference, of the revenue officers. We may reckon on his gladly being content with 5 per cent., and giving 20,000 rupees or 20 years' purchase. But the release must be total, final, and perpetual. No road funds, school funds, or subscriptions to the dak must be retained; certainly not the first and last; the second might be left optional.

not the first and last; the second might be left optional.

16. Would it be advantageous for Government to accept these terms? I say, certainly. Government is at present trying to raise money at a rate higher thon 5 per cent., and with but very partial success.

The political advantages derived from loans have been proved to be nil, and consequently if Government in the political second provided in the political second provided from the political second provided from

The political advantages derived from loans have been proved to be nil, and consequently if Government can obtain money at a lower rate of interest than it is now offering, with an immense increase of political power, it appears to me downright madness not to take it.

17. It would primarily appear that Government would be no actual gainer by this measure, as the loss of annual income would be counterbalanced only by the extinction of an equal amount of annual interest. A careful examination of the facts will prove the fallacy of this position.

18. It needs no demonstration to prove that a country in which the principal landed interests are (87.)

bound up with the stability of Government, requires a smaller military force for its control than one in which every individual, from the highest to the lowest, is at heart inimical to the supreme power.

19. Relieved from the collection of the land tax, the revenue establishments could be reduced, and thus, while the net income of Government remained the same, its charges would be greatly diminished. 20. But, after the liquidation of the whole present debt, a very large surplus will remain from the proceeds of the redemption of the land tax. Can this be employed in any way so as to obtain a

revenue to supply the place of that derived from the land?

21. The railways at present open yield $8\frac{1}{2}$ per cent. interest on the sums expended on their construction, and thus hold out every encouragement for the future. It is natural to suppose that when the railways, instead of having their termini in howling wildernesses, as at present, are extended so as to connect principal marts, their proceeds will proportionately increase, not decrease. But even allowing 5 per cent. as the maximum rate procurable from railways and other remunerative public works, the Government having given up a revenue equivalent to 5 per cent. would not be a loser by the transaction.

22. The release in perpetuity from all demands on account of land revenue would draw more European capital and enterprise into the country. With increased products and improved lines of communication, the resources of the country would begin to be developed in earnest, and the finances would

be benefited by increased exports and imports.

23. I have remarked above, that it would be necessary to do away with the road and dak funds. I would replace these by an octroi tax, or a duty levied on all articles taken into or out of the large towns of every district. This is a tax to which natives are peculiarly favourable, and, for the amount of revenue which it would produce, I beg to refer you to Mr. Lindsay's narrative of the Events of the Mutiny at Futtehgurh, pages 25 and 26. Out of the proceeds of this tax, a sum equal to the incomes of the road and dâk funds might be placed at the disposal of the district authorities for the improvement of towns and the maintenance of the internal communications and postal arrangements of the district. It is probable that the proceeds would be sufficient to admit of the municipal taxes being dispensed with, as these are distasteful to the natives as the octroi is the reverse.

24. In conclusion, I beg to remark, that I consider the redemption of the land-tax, both politically and financially, the wisest policy that can be pursued; and I look forward to its introduction as the epoch from which to date the firm establishment of the British rule in the hearts of the people of India.

From F. O. MAYNE, Esq., Collector of Banda (No. 2,694), dated Banda, 5 October 1859.

I HAVE the honour to acknowledge your circular, No. P., dated the 6th ultimo, and its enclosures, on the subject of Government grants of land.

2. There being no unreclaimed lands at the disposal of the State in this district, and never having had the management of any such land, I am unable to offer my opinion as to the course to be followed, in order to permit grantees to commute the annual payment stipulated for under existing rules by a single payment at the time of receiving possession of the grant.

3. I am no advocate for permitting proprietors of estates now subject to the demand of revenue, to redeem the land tax by an immediate valuation payment. In the first place, I do not think it can be done in the North-Western Provinces; and, secondly, I feel confident neither Government nor the cultivating communities would be gainers by the transaction. The process must necessarily confine itself to rich talookdars and bankers. Men of Bengal will, perhaps, be found wealthy enough to purchase a fee simple of the land, but very few, if any, in the North-Western Provinces. No small zemindars or putteedaree communities could afford to do so. There is a general want of money for such purposes in our provinces, and the resources of the country have yet very considerably to be developed by canals, railways, roads, &c.; and, of all times to select, too, for such a radical change, the present is the most unsuited. The disturbances have impaired the resources of the people and shaken their faith in the stability of our rule, and fewer still will come forward to invest their capital in such a speculation.

4. I should be sorry to lay too much stress on the purchase of the fee simple of land being a guarantee for loyalty. The loyalty of the purchasers would never be put to the test, unless a general smash took place like that or worse than that of 1857. They will then be pretty sure of the British Government being near its end, and in the same way as hundreds of our noteholders went to the bad in

1857, so it will be with the new maafeedars.

5. In my opinion, before we think of selling the fee simple of the land, we should wait the result of a network of railways and canals, the restoration of confidence in our Government, and the reparation of the agricultural resources; and last, though not least, I would await the result of the next settlement which will be made on more equitable principles than the last one. The country ought by that time either to have passed away from our Government or to become a richly cultivated land, containing a wealthy and prosperous people. We may then expect to obtain a fair price for the fee simple of the land, but until then I see no necessity to make any calculation on the subject.

6. In conclusion, I would only make one suggestion, viz., to enable the landed proprietors of the North-West Provinces to redeem the land tax, we must allow them to pay by instalments instead of in one lump, interest being allowed on the sum total fixed according to the period over which the dates of payment extend. Another way would be to sell the Government jumma to others than the landed

proprietors, but the process would be a cruel one to the zemindars.

From H. W. Hammond, Esq., late Officiating Collector, Shahjehanpoor, dated Allahabad, 10 October 1859.

I HAVE the honour to reply to your circular (P of 59), dated 6th September and its enclosures, regarding commutation of annual payments on account of Government grants of waste lands and the

redemption of the land revenue.

2. The first of these questions is one intimately affecting the Shahjehanpoor district in which I was recently employed, there being therein upwards of 50,000 acres of grass and forest lands at the disposal of Government. These were scientifically and minutely surveyed a few years ago, and mapped in separate allotments. Their condition and circumstances were reported upon in my reply to the inquiries on the subject contained in the Secretary of State's Despatch, No. 1 of 1859, dated 16th March.

3. The tracts in question have for ages been allowed to remain unproductive by the natives of the country, abandoned to tigers and other beasts of chase, and are only likely to be reclaimed by the application of foreign capital, enterprise, and skill. They possess a salubrious climate during six months of the year, from November to April inclusive, and are but a few miles distant from the hill stations in Kumaan the climate of which is caught to that of any part of Furance.

stations in Kumaon, the climate of which is equal to that of any part of Europe.

4. There would seem to be no difficulty in allowing grantees to commute for a single payment these graduated annual payments, the rates of which have been fixed and declared by Government; or the capabilities of grants could be estimated and the results tested, by comparing them with those of circumjacent estates, though such a comparison would not, I think, lead to more favourable terms than those offered by the Government and published in Appendix XXI., "Directions to Collectors."

5. The question of redemption of the land tax is one requiring to be viewed from many points and in many lights. With regard to the term employed, the Government demand might possibly with

in many lights. With regard to the term employed, the Government demand might possibly with stricter correctness be described as a rent tax. According to ancient law, the ruling power was, as stated in the preamble to Regulation XXXI. of 1803, entitled to a certain proportion of the annual produce, on which, and not on the land, lay the lien. One ancient Sanskrit name for a ruler is shushtha bhagee: i.e., "owner of the sixth part." The term khiraj employed by the Mahometan conquerors of India denoted tribute, not rent. Oppressive rulers, no doubt, who placed no limitation on the Government demand, took both rulers and owners' shares; that is, the whole rental or net produce; but though property in the soil was thus rendered valueless, it may be questioned whether the right of private ownership was ever in theory denied, and the arguments which would invest the State with proprietorship of the soil seem to arise from confounding might with right.

6. On the one hand may be urged the immemorial usage of the country and the certainty that this had its origin in sound reasons of political economy, the known attachment of the people of India to established custom, and the suspicion with which they are sure to view such a proposal on the part of Government, especially at the present juncture. On the other hand are the altered circumstances of the times, the marked inability of Indian finance to progress, and the fact that escape from such a

position seems only possible by means of a thorough change of system.

7. To the native imagination the idea of the State voluntarily alienating its demand of land revenue is not one wholly foreign but rather familiar, in so much as it may be likened to the process so ruinously frequent in native states, by which the public dues were granted maaf or lakhiraj in perpetuity. The usual translation of these words into the term "rent free" does not seem to convey a correct impression regarding the nature of the tenures they were employed to describe. These (in some places, at least, in these provinces) are of two descriptions, varying according as the ruling power or the owner became the alienator. In the former case the Government granted away its dues or khiraj; in the other the proprietor alienated his right to either the land or its produce. The first were revenue free, the second rent-free tenures.

8. The comparison between the first description of cases (viz., those in which the State's dues were alienated) and the proposal to accord permission to redeem the land revenue does not seem to me to be far-fetched; in each case the ruling power parts with its interest in the estate; in the latter it does so for a consideration, whereas the expression maafee, taken by itself, denotes something freely forgiven or remitted. The most convenient term, lakhiraj (without tribute), might however be applied with equal correctness to a tenure, the State's demand on which had been remitted as a free gift, and to one in which it had been redeemed by purchase, and besides that the so-called maafees were ordinarily given in reward for service, or on condition of service. It is easy to imagine that corrupt amils, nazims, and other officials may have alienated Government dues to owners or strangers for a price.

9. Viewing the proposed redemption as a question of present policy, I think it must be admitted that existing circumstances are ill adapted for the introduction or even the arrangement of so startling and radical an innovation in this part of India, where men's minds are unsettled and unsteadied by recent interruptions in our supremacy, and where the measure will probably be received by a people in an oriental state of civilization as proceeding from a feeling of weakness and instability, or, perhaps, as contrived with the intention of getting as much as possible out of the country before

abandoning it.

10. As a question of financial operation the present times seem inauspicious for reasons due to the same causes, viz., that the calamities attendant on the mutinies and rebellions have impoverished and exhausted the country, limited all dealings, and shaken credit. Inquiries made by me in the Shahjehan-poor district tended to show that, besides a considerable diminution in the number of transfers, the saleable value of land there has diminished since the mutinies by one fourth at least.

11. Viewed as a measure to be ultimately adopted after mature deliberation and preparation, the proposed permission to redeem the land revenue appears to me full of well-grounded hopes for success

and of promise for the regeneration of India.

12. Considering the length of time that must elapse before such permission, even if at once accorded, can operate to any appreciable extent, it appears sufficient in the first place to consider the effects on the general revenues of the State solely in reference to the extinction of an equivalent amount of the public debt.

Ι2 13. Here (87.)

13. Here arises the question, what mode of calculation should be observed in applying the amount realized by alienation of land revenue for the purpose of extinguishing State debts? At first sight this would seem to depend on the rate of interest due on the debt. But this in India varies, and there is this further difficulty, that the higher rate of interest represents the lesser amount of capital of the debt. In a 5 per cent loan, for instance, 5 rupees, or one year's interest, represents a capital of 100 rupees, 5 rupees annual jumma at 20 years' purchase gives equivalent 100 rupees; whereas in a 4 per cent loan, 4 rupees, or one year's interest, represents a capital of 100 rupees, 4 rupees annual jumma at 25 years' purchase gives equivalent 100 rupees. If the interest on the public debt is to be taken as the basis for calculating the terms or which the Gayagnment will posmit its land research taken as the basis for calculating the terms on which the Government will permit its land revenue to be redeemed, the number of years' purchase is liable to diminish as the rate of interest increases, that is, the more oppressive debt will be extinguishable on terms the least favourable to

14. Twenty-five years' purchase should, I think, be fixed as the lowest rate at which the State will

allow its land revenue to be redeemed.

15. Again, as to the mode in which the value of the land revenue is to be estimated in permanently and temporarily settled provinces, if the jumma is to form the test for valuation, the inequalities of assessment are such that there arises a grave apprehension lest only the lightly-assessed estates should assessment are such that there arises a grave apprenension lest only the lightly-assessed estates should be redeemed and the less profitable ones remain as before. In considering this question of valuation, some attention is due to the usages of the country. No native purchaser of an estate, as far as I have observed, ever bases his calculations on the Government demand or jumma. He puts it aside altogether, and estimates the profits on management. These he values at the prevailing rates.

16. If the value of the Government demand cannot be got at through the existing jummas, the alternative appears to be fairly to estimate the average net proceeds, and halve them for an imaginary jumma, to be multiplied by the number of years' purchase determined upon. The permanent jumma could then be made to take the place of the imaginary one in the calculations by diminishing or increasing

jumma, to be multiplied by the number of years' purchase determined upon. The permanent jumma could then be made to take the place of the imaginary one in the calculations by diminishing or increasing

the number of years' purchase.

17. There seems to be nothing in the terms of the permanent settlement which can bind the State to observe any particular mode of calculation and valuation in permitting its claims to be commuted by a The chances of such an option being ever afforded were not foreseen nor provided for in the agreement with the zemindars, and formed no part of the bargain, express or implied, nor could

any moral obligations be incurred for an unforeseen eventuality.

18. The same mode of valuing the annual jumma might be adopted in temporarily settled estates, should it be determined now or hereafter to extend the measure to them. But in their case various

further considerations demand our attention.

19. There is first the apprehension of fluctuations in the value of agricultural produce and its relation to silver. To this it may be replied that there must somewhere be finality of view, and that past experience of above half a century in these parts of India does not invest this apprehension with proportions of any magnitude.

20. There is next the serious doubt whether the village communities of these provinces can be expected to combine and raise funds sufficient to free their estates from liability on account of Government dues.

21. The existing condition of such communities in many places seems to me decisively to negative all supposition of their capability so to do. There are instances in which, whether from inherent propensities of the inhabitants, their infinitesimal and pauperising subdivisions, the consequent pressure of assessment, and the endless disintegration of estates resulting from the law of partition applied to the minute registry and record of shares at the Regulation IX. 1833 settlement—whether from these causes or a combination of them and others, the land yields a very bare subsistence indeed, and the owners are so straitened in circumstances that a rupee more or less annually would determine the question of their solvency. The coparcenary body, too, is frequently composed of clans naturally of improvident or even of predatory or thievish habits. They live from hand to mouth, and remain in the power of money lenders from their youth, almost from their birth, upwards. It seems vain to suppose that such communities will be found either competent or inclined to redeem the Government charges on their estates. In all the forms of putteedaree tenure, whether the severalty is perfect or imperfect, whether the tenure is regulated by ancestral shares or by possession, I believe the offer of such an option would be perfectly nugatory. Among the owners of zemindaree tenures the will might not be wanting, but I greatly doubt whether the means would be forthcoming.

22. Further, it must be considered whether the value at present attaching to land in these parts is such as to induce the owners to purchase immunity from assessment at a rate nearly approaching the number of years' purchase requisite for extinction of an equivalent amount of debt. In the Shahjehan-poor district land, prior to the mutinies, was worth about 11 years' purchase of profits on management. Taking half such profits as an imaginary jumma, this would give 22 years' purchase of jumma. But at present land in that district is worth about eight and a half years' purchase of profits, or about 17 years' jumma, calculated at half assets. In temporarily settled districts the disposition to invest in land and

to improve the value of estates is of course affected by apprehension of periodical revision and taxation of improvements, and by the precarious feelings incidental to such a position.

23. In such districts, that is, in very nearly the whole of these provinces, it seems to me that no measures regarding redemption of the annual Government demand should be attempted before the introduction of the permanent settlement, a measure which I view as a wholly indispensable preliminary process for conferring necessary consolidation and stability on land tenures, inducing improvements and accumulations, raising the value of landed property to its proper amount, giving proprietors a more abiding interest in the soil, and so increasing their attachment to their lands as to make them desirous of redeeming them free of all incumbrances.

24. In effect I would omit all immediate entertainment of the question concerning redemption of the land revenue in the temporarily settled portions of these provinces, and would substitute for consideration the question how far it is expedient to introduce therein a permanent settlement of the

land revenue.

25. Such a proposition, I am inclined to think, would meet with very general assent. Allowing for extension of cultivation in certain districts, I believe the impression is almost universal that no general

increase

increase of the land revenue can be looked for from revision of settlement in these provinces. chief motive for periodical revision is therefore wanting. Permanency of jumma, with a prompt and unsparing application of the law of sale for arrears of revenue to cases of disreputable and pauperised proprietors and habitual defaulters, together with encouragement to the reunion of estates, would simplify the revenue administration of these provinces, and pave the way for the introduction of the further process of satisfactory measures for redemption of the land revenue. Such a policy will hardly appear harsh when the behaviour of many village communities in these provinces and Oudh during the calamities of 1857-58 is considered. By some it is considered that many calamities of misrule might have been mitigated or averted in those exigencies had a class possessed of territorial influence existed. At the same time the devoted labours of the able and distinguished men who framed, conducted, and administered the settlements of the North-West Provinces must not be lightly regarded nor tried by a single test, nor is it fair to view any system of administration merely by the light of such a fiery trial

as that imposed by the mutinies of 1857.

26. That a permanent settlement would be welcomed as a precious boon by all intelligent land-owners, my experience as a district officer enables me confidently to assert, while the political advantages of connecting the zemindar by stronger and surer ties with the ruling power would be hardly inferior to those anticipated by the Secretary of State for India as likely to result from

redemption of the land revenue.

From H. G. Keene, Esq., Superintendent of Dehra Doon (No. 253), dated 24th October 1859.

In conformity with your Circular Docket, No. 31, dated 14th ultimo, I have the honour to submit a memo. on the subject of the Despatch of the Home Government, No. 2, dated 31st December 1858,

regarding the sale of lands in fee-simple, &c.

2. I have also endeavoured to elicit the views of the grantees of this district, as Lord Stanley has raised the question in a form specially referring to such estates. Major Rind, however, is the only person who has favoured me with a formal reply; and from his letter (which is hereto annexed) I infer that for the "Aunfield" grant he is willing to pay ten years' purchase at the maximum rate. Now this grant is one of the last that has been settled, and the terms are lower than on the older grants. The grantees, I believe, will consider even ten years' purchase too high, as some of their grants pay a far higher rate than Major Rind's and, from a variety of causes, have hitherto been losing

3. Now, with every wish to see Englishmen of character and capital comfortably settle on the estates in the Doon, and working them to their own benefit, and that of the country, I cannot in conscience recommend the Government to resign their right to the ultimate lien upon the land for a very small price. These grants differ rather in degree than in kind from ordinary zemindaree tenures in the North-West Provinces, and it is possible that very favourable terms given to their occupants would not only compromise the revenue of the Doon, which is a very small matter, but may be drawn into a

precedent by the landholders of other parts.

4. From all the symptoms, I should say that the question was hardly ripe; there is a strong feeling, especially on the part of Europeans, in favour of a permanent and secure proprietorship; but, on the other hand, they hardly yet know what their estates are worth.

5. I would, therefore, respectfully suggest, that for the present Government should content itself with putting up for auction sale a few convenient lots of waste land in the Doon, of which a list, with remarks, has already been prepared and submitted by me, and should authorize the local authorities to effect perpetual settlements on equitable terms, with persons in Major Rind's position, for lands of which they already hold a 50 years' lease. If tea planting prospers, as I expect it will, such estates will be worth as much as land in any part of the world, and will be bought by their occupant, sooner or later, at 33 years' purchase.

6. Should you not clearly perceive the advantage of having a permanent settlement before the feesimple is sold, I beg to refer you to my memo., where the difficulties of settling temporarily settled lands

is treated in detail.

Memo. by H. G. Keene, Esq., Superintendent of Dehra Doon, dated 27th September 1859.

1. It may be laid down as an axiom, that permanently settled estates can be sold without risk to Government, whenever the price offered bears to the yearly jumma a larger ratio than does the public debt to its average rate of interest. The object should be to save more than is surrendered. Thus, at present, assuming the rate of interest on Government paper to be five per cent, it would be worth while to sell all the land in permanently settled districts at 25 years' purchase, because instead of losing anything, Government would save one per cent on the transaction yearly. The only question here is, whether Government is likely to get money hereafter at much lower rates. This I cannot help thinking will happen, and that before years long. Ordinary causes apart which was well and help thinking will happen, and that before very long. Ordinary causes apart, which may well reduce the rate to an average of four, we have only to consider the probable effect of giving the guarantee of Parliament to the Indian debt. I see no reason why it should then rule higher than ordinary consols; obviously the arrangement would then cease to be advantageous. Against this chance, however, a remedy appears to be provided by the proposal which formed, I believe, part of Mr. Grant's Bill, whereby zemindars were to be allowed to deposit 4 per cent. paper, of which the interest should pay the Government demand. This would be equivalent to selling the land at 25 years' purchase, I 3 (87.)

with the important exception, that the paper might afterwards be converted as the rate of interest

2. Precisely similar reasoning applies, with perhaps greater force, to the sale of waste lands. 2. Precisely similar reasoning applies, with perhaps greater force, to the safe of waste lands. Indeed there is more risk and trouble to be undergone by the purchaser than in cases where he has been long settled on cleared and cultivated land. All towfeer or waste unoccupied lands might be disposed of in perpetuity, by putting up convenient lots for auction at a fair upset price. This might be approximately arrived at by ascertaining what such land would yield on grant terms, and then pricing it at 25 years' purchase, beginning with three years free, and rising gradually, till the average of surrounding settled estates, or the pergunnah rate, were reached; the total up to the 25th year would represent the value of the estate for an interest of 4 per cent.

3. But the case is not so simple in lands temporarily assessed under Mr R M Rird's settlement.

3. But the case is not so simple in lands temporarily assessed under Mr. R. M. Bird's settlement. Here not only is Government secure of a certain return for a term of years, but it is in a position to avail itself of any grounds of enhancement (such as a depreciation in the value of money or an introduction of more valuable staples), by which the State is fairly entitled to benefit, and the barring of which would tend to increase the inelasticity of the Indian revenue, of which so much complaint has been made. Such estates could not be fairly appraised, nor would the political benefits be so entirely unmixed, as might be at first imagined, with a less impulsive and unreflecting race; the consideration that they had paid for a rent-free tenure, of which a revolution might deprive them, would undoubtedly be a source of attachment on the part of the zemindars to the existing Government. But it must be borne in mind that the maafeedars in these provinces did not prove more loyal than their neighbours, while any appearance of pressing the measure, on the part of officers, would be certain to arouse the suspicions of the people. "Some of us," said a native in conversation on the subject, "are so foolish as to ask, 25 years hence who knows what will be the state of affairs, and who will be in power,"—or, on the other hand, supposing the movement to become popular, would not the landholders have to borrow the purchase money at high rates of interest, and would this not throw them more than ever into the hands of the money dealers, and tend to transfer the lands to the possession of that class? Nothing could be a greater provocation to disaffection and violence. It would, no doubt, be feasible to issue a paper currency, and to receive the notes in payment of all taxes, as proposed by Mr. G. Campbell, and in that case the purchase money might be advanced in notes by the State to the zemindar, at a rate of, say, 5 per cent interest, repayable with the principal by instalments, on the security of the land. This is supposing the permanent rental of the land to be approximately ascertained, and that the

measure is understood to be a favour to the individual rather than a benefit to the State.

4. We have now considered the three aspects of the question, namely, as regards estates permanently settled, towfeers or new estates, and estates settled for a term of years. It is only necessary to add that a small quit-rent might be imposed on the owner of the land by way of recognition of the sovereignty of the State, and that a guarantee should be given that he (the landowner) should never be brought under any form of direct taxation. To this end it is surely most important that the price fixed for the purchase should be such as is certain to be remunerative to the public revenue, so that it should be established that the land having contributed its full share could never be brought under the operation of any further fiscal measures. It would be but a poor result for the zemindar to have bought his land for 15 years' purchase, and then to be subjected to an income tax, or be compelled to take out a licence, as proposed by the Calcutta remonstrants for carrying on a wholesale trade in

5. In point of fact, the interests of the State should never be viewed as antagonistic to those of individuals, nor should fiscal revolutions be carried out merely on the impulse of a popular excitement. It is one of the main duties of rulers to avail themselves of public opinion as a motive power, with the aid of official experience and of deliberative wisdom. To do otherwise would be to act like an unskilful ship master, who should allow his vessel to be guided by the mere force of the wind, without using the helm in obedience to the indications of the needle and to the rules of navigation. It is on this account that I have endeavoured to treat the present question as one of finance rather than of simple land revenue.

From H. J. Rind, Esq., Proprietor of Aunfield, dated Mussoorie, 17th October 1859.

In answer to your request for an expression of my wishes with regard to the redemption of the land tax on my grant in the Deyrah Doon, I proceed to submit the following statements, merely premising that I am actuated by the most earnest desire to obtain the boon of full ownership of the lands which I now rent.

ment lent the purchase money, or, which is the same thing in effect, allowed us to pay up the price by instalments, and charged us 5 per cent. on the balances due, we should at 20 years' purchase just be on our present footing as regards money, that is, the new disbursement for interest and the old (or present) payment for rent would exactly tally.

3. But Western Hope Town has never made any return to the holder. On the contrary, it has, in common with all grants of old date, been a steady sink of money, hopelessly engulphed. Ten years' purchase would not be too low in my conviction for all the grants, and for all similar land, if we are to

take past experience as a guide.

4. Of course if we were to borrow the money in the market at 10 per cent., I should be led to name even a lower valuation. In naming 10 years, I have calculated on being helped by Government with money on credit at 5 per cent.

5. No doubt a few small patches of old village land near Deyrah, and in full tillage, may have been lately sold at higher, I might say at fancy, prices; but such transactions cannot fairly assist us in valuing valuing remote tracts, in a state of nature, destitute of population, and offering the most stubborn resistance to the reclaimer; old corn land around the sudder town, with plenty of settled labourers and well supplied bazaars, is worth at least three times the value of the best grant land in the Doon, to which labourers must be imported, and where they must live and work in a dense jungle, far away from every convenience of civilization, and be supplied, moreover, with food purchased and brought from a distance.

6. It is undoubted, too, that part of the land may be made to grow tea; but it must be borne in mind, at the same time, that the cost of cultivating tea is enormous, besides being an untried speculation on the large scale, that may or may not prove remunerative ultimately. On the other hand, by the statement in your own pamphlet on the Doon, it appears that the produce here in cereals is far inferior to that of land in the plains. The value of waste land in the Doon can certainly not be rated high with

any safety.

7. The Government price per acre, I conceive, should be fixed for all waste lands in the Doon, and a fixed sum should, I think, be a price between 4s. and 6s. per acre. Long years and great outlay of money would be required to make even this investment remunerative; but the feeling that the land was the purchaser's own property, redeemed for ever from land tax, would reconcile the holder to these hard conditions, and incite him to exertions and sacrifices that he would never make in working land held on lease. I believe the entire waste land in the Doon would speedily be appropriated by private settlers buying grants as their absolute property, at such moderate prices as I have here ventured to suggest.

8. In fine, I venture to recommend your taking the sense of other Europeans in the Doon upon the

subject. I know several parties willing to buy land, but not to take it on sease.

From Lieutenant-Colonel C. F. Thomas, Joint Proprietor and sole Local Manager of East Hope Town and Arcadia Grants, and Agent and Trustee for the Grant of West Hope Town; dated Deyrah Doon, 10 October 1859.

I have the honour to acknowledge your letter of the 20th September 1859, with Circular No. 30 of 1859, in which you say you would be glad to know at what number of years the proprietors of grants in the Doon would be willing to redeem the Government demand on our respective grants. In reply I beg to inform you, that, as I have somewhat to state which you, as Superintendent of the Doon, may not choose to recognize in your answer to the circular, I have the honour to request that this letter may

be forwarded to Government with your report.

2. As sole local manager and joint proprietor of the East Hope Town and Arcadia Grants, and as agent and trustee for the grant of West Hope Town and Dhakee, I desire to bring to your notice, for the information of the proper authorities, that for a series of years we, the successors of the original grantees of the grant above specified, have met with very illiberal and illegal treatment from the late Government and its local officials, by which our estates were, until very lately, rendered almost valueless, and which were for a length of time worked at a loss, and we found it impossible either to sell them or to raise money upon them for improvements.

3. After spending nearly 40,000L in the three estates of Hope Town and Arcadia alone, in reclaiming the waste lands, bringing a population into the Doon from the plains, buildings, mills, machinery, canals, draining, &c., the Government ruled that our proprietary right was inchoate only, and therefore not

complete even in lands brought under cultivation.

(87.)

4. Permission was given to any one who sought it to fell and carry away the timber in our forests, on the payment to Government of a price for the privilege and right of so doing, and which was collected on its leaving the Doon, not as a toll or tax, for the tax upon timber and other articles imported had been abolished in 1836.† Our right to protect and preserve our property was disputed or overruled by the Government, until the right for which we had been struggling was annulled by the destruction of all timber, even to the seed-bearing trees. We were compelled to submit to trespassers from the plains, who brought with them extensive herds of murrain-infected cattle into our grants, by which hundreds of our cattle perished. We have had lime-burners cut down our finest timber for fuel for their kilns, because the Government had reserved to itself and to the public the right of taking limestone from our because the Government had reserved to itself and to the public the right of taking limestone from our

lands, provided the price for the privilege was paid to them.

5. The local authorities were permitted wilfully and wantonly to ignore the warrant of the Governor General, by which we hold the grants, and to alter the terms upon which the lands were given; and although we appealed against this illegal act, and asked for a refund of the sums, we can get no redress. The Government, it is true, has, upon our repeated representations, admitted the injustice of the enhanced levy of rent, and reduced it to the amount claimable in the original warrants; but as to a refund of the moneys illegally levied, our claim seems to have been set aside altogether, no notice having been taken of it. Now, had we been defaulters of revenue for even a tenth part of the amount we claim, the probability is that our estates would have been sold to satisfy the Government demand. In short, everything seems to have been done by the late Government to render the condition of the grantees as helpless and hopeless as possible, instead of encouraging them in an arduous and difficult undertaking, which, but for the illiberal and illegal restrictions put upon their exertions, would have been alike profitable to the Government and themselves; and I feel no hesitation in saying that, had good faith been kept with, and the amount of encouragement which we had a right to expect from a wise and enlightened Government been given to, the grantees, this beautiful valley would have been in a very different state from what it now is. Instead of patches of cultivation here and there, and long grass

^{*} The opinion of counsel was taken on this subject, both in India and England, which declared the proprietary right of the grantees to be complete. I 4 jungle

jungle almost everywhere else, there would have been thriving villages and a teeming population, and

the land revenue, which is about 2,000% at present, would have been proportionately larger.

6. The illiberal policy pursued by the late Government of India towards the grantees has been fatal to the interests of the latter, and has been the great bar to progressive improvement in the Doon; and the appropriation of the forests on the part of Government, after they had been given as property to

the grantees (which can be legally proved), has subjected them to very heavy loss.

7. The grantees were in no way obliged to clear the forest lands, as they formed no part of the area which the Government bound them to bring into cultivation. It would have been their interest, for obvious reasons, to have protected and favoured the growth of the timber; and, had they been allowed to do so, instead of being compelled to submit to the wholesale spoliation of their valuable property by the very power which was bound to protect them, their estates would at this day have been worth at least four times the amount we can ever hope to sell them at, in spite of the great rise in the price of landed property in the Doon; and I have no hesitation in declaring that, were the Government to present us with the fee simple of our estates, i.e., East Hope Town, Arcadia, and West Hope Town, the estates which, from their position, have chiefly suffered by the utter destruction of their forests for the benefit of the late Government, it would be but a small remuneration for our heavy losses.

8. With the above remarks as a preface, I now proceed to answer your question as to the redemption of the Government demands upon our grants; and if we differ in our views (which I think not unlikely, as you plainly state you would not feel yourself justified in proposing to Government to sell their lands at a low rate), I beg you to bear in mind that you represent the Government which you serve, and that I am an Englishman who has settled in the Doon for life, with a very large family, with a view to turn to profitable account estates which, for causes explained in the remarks prefacing my answer to your

questions, have hitherto barely paid the expenses of management and the Government demands.

9. The proposition that the grantees should redeem the land tax on their respective grants, i.e., for

the area engaged for in the Government warrants, seems just and fair.

10. To meet Lord Stanley's views, I conceive that the price per acre must be fixed, and that the price of redemption ought not to be calculated on as 10, 20, or 30 years' purchase of a sum now payable as revenue, but at one average price per acre, at which price all the waste lands of the Doon, and all revenue lands, whether held by Europeans or natives, may be redeemed, and that price I conceive should not be more than from 4s. to 5s. an acre; and as relates to this liberal policy, I beg to quote the extract as per margin.*

11. In the following calculations I will briefly remark that, were the redemption money to be borrowed, whether from the banks or from mahajuns, it could not be obtained under 12 per cent. on the

security of the estates.

12. I have heard it confidently stated that the Government is likely to demand 33 years' purchase as

The Fact Hand Town and Arcadia is 4 690 acres. The the price of redemption; the area engaged for on East Hope Town and Arcadia is 4,620 acres. present rent, you say, is 358 rupees for East Hope Town, and 917 rupees for Arcadia, in all 1,275 rupees, which, at 33 years' purchase, would be 42,075 rupees, which, at 12 per cent., would be 5,049 rupees, or nearly four times the annual demand. Gold may be bought too dear, and so may a feesimple. But let us suppose that the Government agree to adopt Mr. C. Raikes's proposal of 22 years purchase. The price of redemption at this rate would be 28,050 rupees, and as the annual interest on that sum would be more than double the amount of the present demand, that too would be an unprofitable bargain; even at 10 years' purchase, the interest upon the purchase money would exceed the present rent.

13. In England money can always be had on landed security at 4 per cent., and the price of land there averages from 27 to 30 years' purchase. In England life and property are always secure. In India this is not always the case. Why then should the Government expect people to purchase land in India, where money even upon landed security is with very great difficulty obtainable at even 12 per cent., at the same number of years' purchase as in England, where it may readily be had at 4 per cent.?

It is a fallacy to offer a fee simple upon such terms.

14. There are, as you assume, lands in the Doon fit for the cultivation of the tea plant, but certainly not to so great an extent as some persons seem to imagine. There is much kadir land in the Doon, good for rice and other crops, but not for tea. There is much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea, and the control of the land with the much stony soil that is not fit for tea. there are lands with too much clay for tea. Moreover, some of the lands in which tea would grow well are in localities where people cannot exist in consequence of malaria and want of water. You say tea land has lately been sold at about 10 rupees an acre; I believe a few acres have been sold at this rate, but the average price of land in the Doon must not be judged by the sale of a few solitary acres to gentlemen who were ready to pay a fancy price. For instance, it is not long since a village was offered to me for 900 rupees. The same has lately been sold at more than four times that price to a gentleman with a view to forming a tea plantation; but this I would remark is no criterion of the price of land in the Doon, which the Government is glad to let at three annas an acre. A better criterion of the value of land may be arrived at by citing the instance of two grants, viz., Innisfail, now called Aunfield, and West Hope Town; 20 years ago the former was given at a much higher rent to the original grantees, when no canal had been dug for its irrigation, and it was resigned after heavy losses. It is now watered by the best canal that has yet been opened in the Doon, and let at a much lower rent than the former grantees were charged. The other grant is West Hope Town, which has been held in spite of frightful losses, and is taxed more than twice as high as Innisfail or Aunfield, that was once resigned because of the local transfer too highly taxed. At the present its losses; there can be no doubt that the original grants were far too highly taxed. At the present time the rent they pay is double what most other lands in the Doon are charged with, and it is an annually in the Doon cannot compete with similar crops in the plains. The produce per acre in the plains is nearly double what it is in the Doon; but the farmer in the Doon has other disadvantages to contend account from which those in the plains are constally from which these in the plains are constally from which these in the plains are constally from which the shundance of wild eximals against from which those in the plains are generally free, want of water, the abundance of wild animals,

^{*} Government Advertisement.—" New Zealand Emigration to Auckland. Forty acres will be given to each adult emigrant; 20 acres to each child above 10 years old; 10 acres to each child under 10 years of age.

and the difficulty of procuring labourers. Without facility for irrigation, lands in the Doon cannot be cultivated; Central Hope Town was resigned on this account, and because people could not be prevailed on to settle where there was no water. Any one taking a grant in the Doon must bring in a population from the plains: this is very expensive, and the desertions are numerous. In conclusion, I beg to observe that the proprietors of the three estates, of which I am manager and agent, have a right to expect compensation from the Government for the illegal appropriation and destruction of their forests, which were to them of very great value, besides which the proprietors of East Hope Town and Arcadia have a considerable demand for rent illegally levied, and for which compensation has been claimed. I now beg to propose that the Government grant to us the fee simple of our grants in satisfaction of all our claim.

From R. M. Edwards, Esq., Collector of Moozuffurnugger (No. 335), dated Moozuffurnuggur, 11 November 1859.

I HAVE the honour to offer a few brief remarks in reply to Circular No. 31, dated the 14th September

1859.

2. The subject is one of such vast importance and deep interest, that I approach it with considerable diffidence, especially as my experience is but limited; and the copy of the Secretary of State's despatch, which was received here during my absence on leave, has only now been laid before me. I must the short-comings apparent in a reply so hurriedly written, and on a therefore crave indulgence for the short-comings apparent in a reply so hurriedly written, and on a

subject so extended.

- 3. With regard to the question whether, under the existing rules for the grant of waste lands, grantees be permitted to commute the annual payments by a single payment on receiving possession, there appears to me little to be said. I would advocate such commutation, but I doubt any but European capitalists professing either the wish or the ability to take advantage of such permission. The natives of these provinces have not yet arrived at that pitch of enterprise where they would willingly sink their capital on a speculation, the remunerative returns from which could not be expected for several years to come.
- 4. The advantages which would result to the State from "grants" falling into the hands of European companies are palpable, and such capitalists would probably only consent to embark in such undertakings when permitted to redeem the annual payments, which to Europeans are always more or less The benefit arising from the infusion of the European element would be so great, and lead to so much, that I would advocate their admission at very favourable rates.

5. I can only speak in general terms, for the principles which would apply to one grant would be

wholly inapplicable to another.

6. The principal tracts of unoccupied land in this district are situated in the khadir of the Ganges. 7. Miles upon miles of waste, and almost impenetrable swamp at present exist, which presents, in my opinion, a fine field for the investment of British capital.

8. Were the petty farms now scattered over the khadir, which are a disgrace and an eyesore,

resumed, and the land farmed out to an English company, who, by systematic drainage, would speedily reclaim the waste, the return on outlay would, I believe, prove highly favourable.

9. The soil is a rich black loam, and we have only to notice the crops which now result from the petty scratching the earth gets to convince us that a better system of cultivation would secure very

10. The removal of produce would moreover be cheap and simple on our side. The boats of the Ganges Canal Navigation Company are within hail, and would transport the grain to Cawnpore, to fetch more than double the price it would here realize; while, on the other, there is the river itself,

navigable for large country boats to the very edge of the producing lands.

11. If thus farmed out to a company a small rate per acre on cultivation should be required to cancel the loss incurred by the resumption of existing farms, permission to redeem the entire assessment being granted after the lands had been in full cultivation for a few years. It would be impossible to calculate with any correctness the proper amount of redemption money, until at least the majority of the land was under crop. The spur and incitement to enterprise throughout these provinces would be beneficial, and, however trifling we may deem it in the peaceful present, the protection of somewhere near 50 miles of river bank would have been deemed no slight advantage in 1857, while the chief population of the khadir, the predatory Goojur class, would either be obliged to earn their livelihood as servants of the

farming company, or leave their country for their country's good.

12. I have before recommended the appointment of an engineer officer of experience to closely examine and report on the feasibility of draining the khadir; but I should far prefer seeing a European company established for the purpose, than that the Government should take the matter into its own

hands.

13. I am myself convinced that the nucleus of great wealth lies dormant in those dreary swamps, and that the undertaking might be successfully carried out at no distant date; but to pay it must be on an extensive scale. No petty drainage cuts will suffice, and no brief and cursory examination by any officer will prove of any advantage; on the contrary, such would be worse than useless.

14. The amount of land at the absolute disposal of Government is greater at present on account of

the numerous confiscations than it is likely to be for many years to come, unless a revolt like that of

1857 again break over the land.

15. "Why are not these confiscated lands given on liberal terms to European capitalists?" is a question which has frequently been addressed to me this year by native gentlemen of intelligence and influence. 'Such bestowal' (they add) 'would give your Government more stability than anything else, not so much on account of the increased number of Europeans which it would bring into the country, though that would have a very decided effect, but because the mass of the people will never regard you as anything but sojourners until they see you possess an hereditary interest in the soil.'

16. I think there is a great deal in what they say.

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17. It has often been remarked that the English make bad colonists, because they invariably cling to the hope of one day returning to their own country; whereas the French, Dutch, &c., adopt the new country as henceforward theirs, and determine there to live and die.

18. I would strongly advocate the grant of confiscated lands to European capitalists on "fee simple," in consideration of an immediate money payment, calculated on the estimated returns derivable from the estate for a period of years certainly not less than forty.

19. We would thus introduce a new system, or rather a new idea into the native mind, with regard to land, the subject of all others on which their notions are the most crude, stolid, and unchangeable, and would pave the way for the introduction of the land tax commutation, which would eventually prove not only of the highest advantage to themselves, but an incalculable addition to the stability of

the Government.

20. There are three or four entire villages in this district which have been confiscated for rebellion, why should not the experiment be tried at once? The infusion of the European element, and the energy and fertility of resource which always accompany it would have a good effect in the district, especially on the eve of a new settlement.

21. The redemption of the land-tax by the immediate payment of a sum of equivalent value might be adopted in Bengal, or where the settlement is perpetual, but the difficulties attending it in these

provinces would be very great, though far from insurmountable.

22. I do not think, however, that the people of the North-West would take advantage of it, if the option were allowed them. They have not sufficient confidence at present in the perpetuity of our rule in India, nor would they, I fear, have sufficient reliance on our assurance, that in whatever straits the Government be placed, the redemption would be perpetual, that no revision would be ordered by future Governors General.

23. If the people saw the tax redeemed on a few estates by European capitalists, and the advantages accruing, they might follow in their wake, as they have a high opinion of European judgment; but the

movement on their part would be very slow and deliberate; they would not take the lead.

24. I believe there are very few in a position to buy up the tax. Some of the large talookars might, as an experiment, redeem one or more villages on their estate; but commutation of the land tax is so opposed to immemorial custom, such a total revolution of preconceived ideas, that the mass of the

people, even if the ability existed, would not have recourse to it.

25. I have not the time to make calculations regarding the probable pecuniary advantages to the State from such redemption. I am inclined to believe them rather illusory; but the increase to the stability of the empire would be incalculable, as it would naturally be to the interest of the landholder to support the Government under which he had obtained immunity from the tax, for no Asiatic would ever believe that any European or native conquerer would uphold his rights acquired under a former

26. It is this increase to the stability of the Government which would, in my opinion, be the main advantage. The monetary gain, would, I think, prove inadequate, while the State would find itself precluded from benefiting by changes which it had itself brought about by developing at great cost the

resources of the country.

27. It must be borne in mind that, up to the present time, every improvement, every effort to open out the country, has been paid for out of the coffers of the State.

28. This system (hitherto necessary), which tends to retard materially the elevation of the subject race, would be put a stop to by the introduction of European capital and European energy; but not until the people see a class of men distinct from the Government, yet able to cope successfully with difficulty and to derive a satisfactory return on outlay, will they cease to look to Government for every improvement and aid as they have hitherto done. When they do perceive that success we may surely hope that they will throw off that apathy in which they are now shrouded, and enter vigorously on the pursuit of wealth in the first instance, and ultimately dedicate time and labour to studying the growing wants and interests of their countrymen. As private enterprise increases among them, so we may ex-

pect individual mind and taste to expand, slowly, doubtless, at first, but perhaps not the less surely.

29. The initiative in the redemption of the land tax, as in everything else, must be taken by Euro-The natives will not lay out capital on anything which does not bring an almost immediate The example of successful enterprise must be visible to them to induce imitation and exertion.

From J. Strachey, Esq., Magistrate and Collector of Moradabad, dated Nynee Tal, 30 September 1859.

I HAVE the honour to acknowledge the receipt of your letter, No. 6, dated the 16th ultimo, with its enclosures, regarding the expediency of permitting the proprietors of estates, subject to the demand of revenue, to redeem the land tax by an immediate payment.

2. The manner in which this question is decided must depend, in a great measure, on the answer to a much larger question: Is it a good or a bad thing that the State should derive the main portion of its

revenue from the rent of land?

3. It is here only possible to enter very briefly into this last question, and I can do little more than declare my own conviction, that there is no mode of raising a Government revenue which is less objectionable in principle than this. The State, as the chief landlord of the country, receives the greater tionable in principle than this. The State, as the chief landlord of the country, receives the greater portion of the rents of land. The alienation of those rents to individuals, or the adoption of any measures by which the State shall be cut off from directly participating in the advantages which will follow from the future improvement of the land, appears to me a mistake. It is a clear gain to the public that a large portion of the rent of land should remain the property of the public instead of going

into the pockets of private landholders.

4. A despotic Government having been the landlord it is not strange that the power of the former has been used to swell most unduly the profits of the latter. There can be no question that the amount of rent which the Government, as landlord, demands from the land, is very frequently excessive, and payment of the rent is often demanded in a manner that is tyrannical and unjust. The Government

never forgets its wants as a Government, but it constantly forgets that it has also duties as a landlord. These, no doubt, constitute formidable practical objections to the present mode of raising the revenue of the State, but I see no reason why it should be considered impossible that they can ever be corrected. Under a bad system of Government it must be admitted that for the State to be the landlord is & bad thing; but this is no reason why we should throw away what, under a just and enlightened Government,

would be of immense advantage to the public.

5. I consider, then, that in these Provinces and in other parts of India where a settlement of the land revenue has been made for limited periods the evil of abandoning the right of the State to profit by future increase of the rent of land far counterbalances all the possible advantages. Certainty of tenure is, doubtless, a matter of very high importance, and this hardly exists at present. But it may, I believe, be attained without the sacrifice of the rights of the State. Without great improvement in the tenure of land, no large amount of fresh capital will ever be embarked in developing the agricultural resources of the country. The great improvement, however, that is required, is the improvement of the position of the actual cultivators of the soil much more than of the landlords. It is on the former, not on the latter, that the real progress of the country mainly depends. I do not undervalue the importance of attracting British capital into India, but agriculture is not its proper field, and I think it visionary to expect that, under any circumstances, English landlords would do much for the country.

6. If it were thought right in these provinces to limit permanently the demand of the State upon the produce of the land, and to allow the redemption of the demand by an immediate payment, the existing rate of assessment could not, with any propriety, be generally taken as the basis of the calculation. The settlement varies so greatly in different parts of the country, and was so often and so unavoidably incomplete and unsatisfactory, even as a temporary arrangement, that it appears to me impossible to make it the foundation of a new system essentially different from that which now exists. Any rules, however, that might be laid down for calculating the present value of the Government demand upon the rent in these provinces must be purely arbitrary. This is a perpetual annuity of such a kind that no

computation of its actual value is possible.

7. The question of disposing in perpetuity of lands which are now waste, and the property of the State, seems to me a different one. The extent of such land, in these provinces at least, is very limited, and the amount of revenue at stake is of little importance. On the other hand, these are the cases in which the capitalist is especially needed. Hardly any terms can be too favourable which will really secure the reclaiming of unoccupied land. In such cases certainty and permanency of tenure will be a much stronger inducement to the expenditure of capital than leases can be, however favourable may be their terms, and the advantage to the public of having these lands at once brought under cultivation will be cheaply purchased by the sacrifice of future rent. In these cases, therefore, I should advocate the policy of disposing of the land in perpetuity. If, however, in any other parts of India, the quantity of waste land at the disposal of the Government should be large, and the possible future increase of revenue from such lands should be considerable, it would probably be desirable that the grants should be made, not in perpetuity, but for 99 years only. In these provinces such reservation of the future rights of Government does not seem important.

8. Where, as in Bengal, a permanent settlement of the land revenue has been made, I see no objection, but every advantage, in allowing landowners to redeem their obligations by an immediate payment, supposing of course that a fair price can be obtained. This case is entirely different in principle from that in which no permanent settlement has been made. I think that the sacrifice of public income caused by the permanent settlement of Bengal is a matter for much regret; but as this is now irremediable, the advantage to the State of allowing the annual payments to be commuted for a fixed sum, and devoting this to the extinction of debt appears to be clear. But, as the Secretary of State notices in his despatch, it is necessary to remember that the interest on the public debt fluctuates in amount, and that its rate will probably diminish, while the amount of these perpetual annuities is unalterable. This consideration will be very important in estimating the price at which the Government will dispose of its rights. It would probably be a bad bargain for the State if less than 25 years' purchase of the Government

revenue were obtained.

9. The political advantages of an arrangement under which the landholders would become strongly interested in the stability of our Government are very obvious, and they must be considered an important argument in favour of the scheme under discussion. But where no permanent settlement of the land revenue has been made these political advantages are not sufficient to counterbalance the disadvantages which the adoption of this scheme must entail. A great and enlightened Government ought

vantages which the adoption of this scheme must entail. A great and enlightened Government ought to be able to attach the people to its rule by other means than this.

10. Supposing the plan under discussion to be carried into effect in Bengal, there ought to be no opening left for future misunderstanding as to what has been the actual nature of the agreement entered into. In the 7th paragraph of the Secretary of State's despatch, of date the 31st December last, there is an expression which might, I think, lead to a very serious misconception of one of the results of the proposed measure. It is said that the zemindar would be enabled to claim in future an "immunity from taxation." He would surely be able to claim nothing of the kind. The payment made by the zemindar would be the purchase-money of the proprietary right which the State possesses in its capacity of landlord. The right of the Government to impose taxes is something entirely distinct and different, and I see no reason why the Government may not, at any time, when such a course seems expedient, impose, among other taxes a tax upon rent. There is nothing in the permanent settlement of Bengal, nor in the settlements that have been made elsewhere for limited periods, which affects in any way the right of the State to tax the rent of the land held by private proprietors. Whether it be expedient or not to of the State to tax the rent of the land held by private proprietors. do so, under existing circumstances, is a different question.

11. It cannot be too strongly insisted upon, that, in this country, the State has reserved to itself a portion of the property in the soil, and the revenue which is thus derived is a rentcharge on the land, not taxation. It is the forgetfulness of this which makes people constantly speak of our existing revenue system as if it were based on gross injustice to a particular class of the community. The practical working of our system may be bad, but there is nothing unjust in the principle upon which it is

From J. A. CRAIGIE, Esq., Civil and Sessions Judge of Saugor and Nerbudda Territories (No. 122), dated Jubbulpoor, 30 August 1859.

I HAVE the honour to reply to your letter No. 6, of the 16th instant.

2. The rule that applies to an embarrassed proprietor appears to apply as forcibly to an embarrassed Government. Part of the estate where the value is known, or, at least, has been approximated, should be sold to free the remainder from an intolerable burden.

3. The first point relates to the scale on which grantees in Deyrah Doon, Assam, &c., shall be allowed to commute the annual payments under existing rules for a single payment, to cover a lease, say, of 20 years, but in no case to constitute a "fee simple."

4. Of the five districts mentioned in Lord Stanley's Despatch, four, Deyrah Doon, Assam, Kumaon, and Gurhwal, are tea-growing countries; and that we can render ourselves not only independent of China for our home supply, but may successfully compete with her in the foreign market, there can be little doubt. The climate in all tea-growing districts is good, and the chief objection, therefore, which settlers would make, does not apply. In fact, a company is now being formed in London for this most remunerative cultivation. This company will be composed principally, if not entirely, as is most probable, of Europeans, and as the speculators will be men of means, as tea-growing lands are of limited extent, and the terms offered are exceedingly, in fact ridiculously, favourable, and must form the least significant item in any calculation of expenses, I do not advocate their being lowered. On the contrary, I strongly press on the notice of Government the impolicy of pledging the State (vide the Rules) never to charge for tea-lands, confined to certain altitudes, more than for grain lands, which are bounded only by the ocean or the snow. It appears to me to be cramping the revenue of future Governments, and repeating the error of Lord Cornwallis by limiting the State demand on land, the value of which has not been ascertained.

5. The seventh paragraph of the same Rules appears to require revision. The portion of the assessable area brought under cultivation, which the lessee will be entitled to retain (with one fourth. as much again) even in the event of his committing a breach of contract, may be so selected as to damage the sale of the remainder of the grant.

With the Soonderbunds I am not sufficiently acquainted to offer an opinion.

7. The next question relating to the commutation of the land-tax in part of the Nizam's Territory, assigned to our Government, which appears to comprise a large tract of unowned and unoccupied land, will be more fully met by the local officers than I can meet it. I would only venture to suggest one caution, viz., that, if too long and too favourable leases be granted, the land now paying full revenue may be thrown out of tillage by the cultivators being offered better terms by the new lessees, which their easy contract will enable them to tender.

8. The Bengal districts under perpetual settlement are very easily dealt with, their value being known to a fraction. They may be sold for a sum yielding, at five per cent, what they now yield, or 2,000 rupees on every 100 rupees jumma, being 20 years' purchase. The State can lose nothing by this arrangement, and gains in three ways—by saving the cost of collection, by incorporating the interests of the purchasers with those of the State, and by throwing so much money (supposing the offer to be taken up to any extent) into the market, if the heavier loans be paid off, as to lower its value and admit of its being reborrowed at a lower rate.

9. The next query as to the course to be pursued with estates under fluctuating settlement presents

more room for discussion.

10. The great and insurmountable difficulty is that the prospective value of the property cannot be ascertained, and the only proviso open to Government will be that mineral products, and forests, the timber of which is or is likely to become valuable, shall remain the property of the State, and that the streams shall be under their control. As means of communication improve, as capital be applied, as agricultural science be roused into action, and cotton, flax, tea, tobacco, oils, &c., be produced under skilful farming and trained manipulation, land may rise to a value that our generation would regard to

11. I believe the impression to be a false one, that the prosperity, nay, the existence, as some suppose, of the Indian Government, depends on the land revenue as at present periodically assessed. On the contrary, I hold that the liability to an increased demand keeps capital locked up in jewellry and hard cash, which might find an outlet, were a fair hope of successful investment placed before the

capitalist.

12. Self-interest is the great lever in human affairs, but in the matter of the improvement of estates in land, the lever is wofully shortened by a fluctuating settlement. Can it be expected that a man of ordinary sense will risk capital, for, perhaps, only a questionable return limited to next settlement-day, and to be thereafter swallowed up by an enhanced jumma, so freely and with such general advantage to the country, as he will, if the profit be the heritage of his children?

13. In the North-Western Provinces, I believe cultivation to have reached a point which it will not go far beyond, unless some impulse be given to the native capitalist, such as the fee simple of his estate would supply with a greater probability of alluring him than any other measure which suggests itself,

for land is much coveted, and land free of tax is a native gentleman's day-dream.

14. A few settlements have lapsed. Have the hopes of Messrs. Bird and Thomason, our noble pioneers, been realized by any marked improvement in the estates, permitting an increased demand on the part of the Government? If not, may the failure of the expectations entertained not be fairly traced to the causes discussed?

15. My opinion, offered with the diffidence which a question of such magnitude and such difficulty demands, is, therefore, that so much Government land at all events should be offered for sale as not demands, is, therefore, that so much government land at all events should be onered for sale as not only to take off the existing pressure from the finances, but to enable the State to complete, at the earliest possible date, public works tending to secure and improve the condition of the empire. Rails, by the completion of which the army might be considerably reduced and markets opened up, and canals and anicuts, which can never fail to reimburse with great profit any outlay, might be the leading works to be undertaken, and in addition to the benefits already alluded to in my sixth paragraph, we may reckon on an increase of exports and imports and of customs revenue, all certain concomitants of a judicious administration,

Government Notification (No. 2109), dated 26th Sept. 1855.

16. The upset price to be asked for such land in districts under fluctuating settlement depends on so many local considerations, that only an intimate knowledge of the special circumstances can adjust it in each case. Where all culturable land is cultivated, and the present assessment is considered fair, the same ratio may be fixed as in permanently settled estates, viz.: 2,000 rupees for every 100 rupees

17. In similar cases, in which the current assessment is considered too high, some reduction may be necessary. In estates in which only a part of the culturable area is under tillage, the upset price should clearly be increased with reference to the capabilities rather than the present condition of the

18. No rule can be made generally applicable. Each case should be separately reported through the Board to the Government.

From R. Money, Esq., Officiating Judge of the Court of Sudder Dewanny and Nizamut Adawlut, North-Western Provinces, Agra, 8 September 1859.

In my letter, dated 24th ultimo, in reply to the letter of the Officiating Under Secretary to Government, dated the 16th idem, I had the honour to submit suggestions for the calculation of the amount payable in commutation of the land rents of jungle grants; and I now beg to offer the following remarks on the remaining topics discussed in the Despatch of the Secretary of State, dated the 31st December 1858, namely:

1st. The granting in perpetuity, and free of revenue, of waste lands at the absolute disposal of the

2d. The redemption of the land-tax of estates liable to periodical assessment.

3d. The redemption of the land-tax of estates permanently settled.

2. With regard to waste land absolutely at the disposal of Government, I would assume, without argument, that there is no objection to its alienation in perpetuity; and only the mode of valuation will then remain for consideration. The value of such lands must necessarily vary so much in different parts of the country as to preclude the possibility of devising a fixed rule of appraisement which should be equally applicable to them all.

3. When I was employed on the settlement of the Moradabad district, I was struck with the extraordinary productiveness of the Terai lands, the crops being so marvellously luxuriant and dense, that I experienced nearly as much difficulty in forcing my way on foot through a wheat field in the Terai as I had met in the attempt to walk through a field of sun (jute) in the open country. Notwithstanding this exuberant fertility, the rent payable by the cultivators to the zemindar was only one seventh or one-eighth of the gross produce, while lands at the distance only of a few miles, but situated in the open country beyond the Terai, although they bore no comparison in point of productiveness, paid rent, chiefly in kind, equivalent to 55 or 56 per cent. of the produce.

4. This amazing disparity between the real and apparent values of the respective lands is chiefly attributable to the following causes of deterioration, which affect the cultivation of that part of the

country:-

1st. The depredations of wild animals, elephants occasionally, but chiefly the several descriptions of deer and the wild hog, which prove most destructive to the crops.

2d. The insalubrity of the climate, which precludes the permanent location of agriculturists on the lands which they cultivate.

3d. The want of roads, and consequent difficulty of transporting produce.

4th. The danger from tigers, and also from leopards, to which the cattle in the Terai are exposed. The loss of human life from this cause is comparatively rare.

5. The value of a lease of a tract of such land, for a limited period, may be determined with a sufficient approximation to accuracy on an estimate of its probable rental; but a correct calculation of the value of a grant in perpetuity is necessarily impossible, because it involves the contingency of the removal of one, or more, or all of the deteriorating causes by which the present value is depreciated. The wild animals will gradually disappear as the forest becomes converted into cultivated fields, and the improvement in the salubrity of the climate will be measured by the advance of cultivation. The small "gools" and streams in the Terai contained a superabundant supply of water, with which the fields were lavishly inundated, and this superfluous irrigation was doubtless one of the causes of the prevalence of fever and ague. When the use of water is limited to the minimum required to produce the maximum of vegetation, that cause of sickness will be removed. Roads mum required to produce the maximum of vegetation, that cause of sickness will be removed. Roads will necessarily be constructed wherever they are required, and we may therefore reasonably look forward to a period when the Terai lands will be the most valuable in Rohilcund, excepting only, perhaps, certain sugar lands, chiefly in the Pergunnah of Nugeenah, Zillah Bijnour, of which the rent 20 rupees the kucha beegah, might be considered fabulous. In parts of the Terai are to be found the remains of extensive buildings, proving that at a former period it was inhabited.

6. As the Terai lands are gradually brought under cultivation, the value of the unreclaimed portion will progressively increase, and I should therefore recommend that only a limited number of grants be in the first instance advertised for sale. The smaller the number, the greater would be the competition of intending purchasers. If the whole tract were made immediately available to speculators, the supply would so far exceed the demand, that the prices realized would be most inadequate. The extent of land acquired by individuals would be disproportioned to their means, and the general advance of cultivation would be retarded; for I presume that the purchasers would not be bound by the stipulations in regard to cultivation which are required in the case of grants for limited periods, as a fce-simple implies that the tenure is not alonged with any conditions

implies that the tenure is not clogged with any conditions.

7. The collectors of districts bordering on the Terai might severally be directed to make the demarcation of half-a-dozen tracts, each of 500, and half-a-dozen of 1,000 acres. After determining the revenue that would be demandable for each tract, if it were granted on a lease for 30 years, the amount (87.)

amount payable in commutation of the land rents for that period should be ascertained in the mode suggested in my letter of the 24th ultimo. That amount increased by one half, or 50 per cent., I would fix as the lowest consideration for which the tract should be alienated in perpetuity; but instead of the lands being unreservedly disposed of at the prices so fixed, they should be advertised for sale by auction at upset prices corresponding to the estimated value.

8. I have no personal knowledge of the tea lands, of the Sunderbuns, or of lands at the absolute disposal of the Government in other parts of the country; but the principle which I have advocated in regard to lands of the Terai might be applied to the former with such modifications as might be required

by their peculiar circumstances.

9. I have now to offer a few remarks on the subject, which is surrounded with the greatest difficulties, namely, the redemption of the land-tax of estates liable to periodical assessment, and would premise that I regard those difficulties as at present insuperable.

- 10. A revision of the settlement of the North-Western Provinces had become a State necessity. The carefully devised Regulation VII. of 1822, or rather the rules which were prescribed by the Board for carrying out its provisions relative to the ascertainment of the actual rental of estates, had proved a failure. All collectors were called upon to report the period that would be required to complete the settlements of their respective districts under that regulation, provided a separate officer were in each district appointed for the express duty. Not one of them, if I recollect rightly, named a shorter term than 70, and some asserted that 80 years would be required. At the suggestion chiefly of Mr. Robert Mertins Bird, Regulation IX. of 1833 was then enacted, providing that "so much of Regulation VII. of 1822, as prescribes, or has been understood to prescribe, that the amount of jumma to be demanded from any mehal shall be calculated on an ascertainment of the quantity and value of actual produce, or on a comparison between the costs of production and value of produce, is hereby rescinded." Mr. Bird having assured Lord William Bentinck, that if he were strengthened by an enactment to that effect, he would undertake to complete the revision of settlement of the North-Western Provinces in the space of seven years.
- 11. In pursuance of this object, the Board at Allahabad prescribed rules, of which the most important required, as the first step in the assessment, the ascertainment of the gross rental of the pergunnah under settlement. I early discovered, and was fully convinced, that the rules laid down for the determination of the pergunnah rental were fallacious and impracticable; and I believe I may safely assert that the pergunnah jumma was not generally deduced from the ascertained rental (for, under the system in force, the rental could not be ascertained), but that in practice the amount of revenue to be assessed was first determined, and a rental from which that revenue might appear to be deduced was afterwards I may name an instance in which confirmation of the prevalence of this system was afforded to me in the most artless manner. An officer who had himself made the revised settlement of a district was subsequently appointed Commissioner of Rohilcund, and in the latter capacity he came to my camp to examine my settlement proceedings, and give me the benefit of his instructions. After observing that the first step in the settlement of a pergunnah was to ascertain its rental, he described for my future guidance, with serious and unaffected gravity, the mode in which he himself solved that very difficult problem. I will use his own words, which made upon me an ineffaceable impression:— "I first examine the statements of collections and balances of former years. If I find that the collections have always been easily made, that there are no balances, or hardly any, and if I observe that the people and the zemindars are well off, and well dressed, then I know that the pergunnah must be under-assessed, and that the revenue ought to be increased. Suppose the former jumma to have been 90,000 rupees, I should know that an increase of 10,000 rupees was required, and that the revised jumma must therefore be 1,00,000 rupees. It follows as a necessary consequence that the pergunnah rent must be 1,50,000 rupees, because two thirds of the rent are required to obtain the jumma, and I should accordingly pronounce the rent to be 1,50,000 rupees. If the revenue had been realized with difficulty, and there were heavy balances, and the zemindars and people appeared poor, then I should say that a reduction of 10,000 rupees was required. The jumma would be 80,000 rupees, and of course the rent must be 1,20,000 rupees.'
- 12. When it is allowed that the actual pergunnah rental was not ascertained, it will readily be admitted that small approach to accuracy could be expected in the determination of the rental of each separate estate. The average pergunnah rates, on the rent rates of the several descriptions of soil into which the lands were divided, were necessarily fixed at amounts which would yield the arbitrarily assumed total pergunnah rent.
- 13. Some amongst the officers who were earliest employed in the settlement department, were of opinion that in the zealous discharge of their duties, they would most effectually promote the interests of the Government by making the highest possible assessment. One of the most marked instances in point occurred in the Saswan (now Budaon) district, and the officer who made the settlement was amongst the first to discover the error he had committed. On being transferred to a higher appointment in another district, he very candidly wrote to the Board that he believed the heaviness of his assessment would cause the settlement to break down, and he earnestly recommended that it should at once be
- 14. The Government and the Board became so strongly impressed with the necessity of avoiding over-assessment, and its necessary consequences, a train of balances entailing eventually a heavier loss than would have been incurred by the sanction of even an inadequate assessment in the first instance, that particular orders were issued to all settlement officers to carefully avoid the fatal error of excess in fixing the Government demand; and so earnestly was this principle followed out, that every application made by a collector or settlement officer for sanction to a reduction was immediately granted; sanction was refused to settlements if they were supposed to be too high, and the settlement officer, who, in the remarks in the statement containing the grounds of his assessment of each separate estate, would dispose of in a few words a case involving a reduction of 30 or 40 per cent., would feel bound to furnish the most elaborate reasons, as it were to exculpate himself for having, in another case, enhanced the demand to a similar extent,

15. Rapidity of progress was a primary object, and the completion of a light settlement was obviously more compatible with speed than that of one whereby the revenue was increased, and every encouragement was held out to officers to proceed with the utmost practicable rapidity. There was an officer who finished the settlement of one of the largest and richest districts in the North-Western Provinces in the short space of 10 months. A narrative which he prepared of the mode of procedure that had conduced to a result so extraordinary was circulated for the guidance of all settlement officers; and I infer that they strove to meet the wishes of the Board and of the Government of that day from the fact that I observed in some of the latter settlement reports, the writers protested against the possible impeachment of having neglected any necessary inquiries in their anxiety to hasten the completion of their work.

16. Laboriously earned experience convinced me that the ascertainment of the actual gross rental of

an estate is a problem of much greater difficulty than has been generally supposed, and I venture to name a single instance in support of that conviction. The late Chobey Bindrabun, a banker of Moradabad, was the most highly respected native gentleman, and one of the most extensive landholders He was the father of the late lamented Ghansiam Dass, so distinguished for his devoted loyalty in the Allyghur district, and of Jykishen Dass, who has been raised to the rank of Rajah. His villages had chiefly been purchased, either on his own account, or on account of the firm to which he belonged, as a profitable means of investing capital; and possessing a full share of the shrewdness in money matters which is generally found in those of his class, he endeavoured to realize from his lands the utmost profit that was compatible with the well-being of his under-tenants, who in all his estates, were happy and thriving, for he was a kind and excellent landlord. When I had completed the settlement of the Moradabad pergunnah, the Chobey informed me that my proposed assessment of all his villages was very fair, with only one exception—the village Hurthula, which adjoins the station of Moradabad. He asked me if I had any objection to explain to him the calculations on which I had estimated the rent of that village, and I informed him I would do so with pleasure. The larger portion of the lands paid very variable money rents, and the remainder paid rent in kind. I had separately estimated the value of the two descriptions of rent, and the Chobey informed me that I had calculated the money rent correctly, but that my estimated value of the rent paid in kind was very much in excess of the actual amount. He had held possession of the village for several years, and offered to show me his private books, in which the rent collections of each year were entered. I know him to be a man of undoubted integrety, and in reliance on his word I reduced the jumma which I had proposed to assess. I happened to meet him some years afterwards, and recalling the above circumstance to my memory, he informed that after I had left the district, he discovered that from the time of his first acquisition of Mouza Hurthula, he had been systematically defrauded by the mooqaddum who had the management of the collections of the rent paid in kind, and with whom the putwaree was in collusion. The amount of rent which I had estimated was correct, and the Chobey had instituted a suit in the civil court, and obtained a decree to recover the sums which had been embezzled. He was not the only landholder who informed me that an experience of three or four years was often necessary to enable even the purchaser and possessor of a village to ascertain its real value.

17. The preceding remarks lead obviously to the inference, that even an approach to correctness of assessment was hardly to be expected under the system which was pursued, and other causes combined to enhance the errors from which the system was inseparable. Of these, I will refer only to three which appear to me to have been the principal, and will enumerate them, not in the order of their relative importance, but in the chronological order of their operation on the results of the settlement; they were the following, namely:

1st. The glaring incorrectness of the detailed survey returns or field measurements.

2d. That as a necessary consequence of the peculiarities of the native character, every settlement officer was surrounded, with few exceptions, by subordinates who were interested in misguiding him, and in preventing his acquiring the information of which he stood most in need.

3d. The fatal facility with which any amount of reductions was sanctioned, coupled with the erroneous assumption that the settlements of districts or of pergunnahs had generally been made

equable.

18. In regard to the first point, I must premise that my knowledge is derived only from the Moradabad district; but the same officers were employed, and it must therefore be presumed that the same errors obtained in the districts of Bijnour and Budaon; and I can allege no reason for supposing that the khusreh returns of other districts were generally more correct unless indeed a pre-eminence in corruptness and dishonesty should be attributed to the uncovenanted officer who was at the head of that department in North Rohilcund. I have a strong impression that in other zillahs where I have held the office of collector I have found the khusreh measurements grossly incorrect; but my memory in

respect to them does not furnish me with particular instances.

19. After I had entered on the settlement of the Moradabad district, I represented to the Board, through the Commissioner, in the most forcible manner, the extreme incorrectness of the survey returns, and pointed out the necessity of securing correctness in the measurement which must form the very groundwork of the assessment; but I could obtain no orders on the subject. Correctness was an object altogether secondary to rapidity of settlement, and a re-survey would have involved a delay which could not be admitted. I was informed demi-officially by Mr. Bird that I was at liberty to make any arbitrary alterations I might deem fit in correction of the statements of land derived from the khusreh measurements; but this was far short of what the necessity of the case required. I had seen the very finest land on an estate covered with luxuriant crops of sugar-cane, but recorded in the measurement papers as barren and unculturable waste; and where the frauds had been sogross, nothing short of a complete re-survey of the cultivated land could afford an adequate remedy.

20. I may pass over the second point as requiring no elucidation.
21. The third point calls for a few remarks. When difficulty occurred in realising the revenue of any newly-settled pergunnah or district, that difficulty was almost invariably attributed, and for all I know to the contrary, was attributed with adequate reasons, to over-assessment. As a general rule, it was always assumed that the assessment had been equable, and the amount of remission which had been sanctioned by the Board or the Government was apportioned without distinction or further inquiry, and deducted

(87.)

by a fixed per-centage from the jumma of each estate; although the actual fact might have been that, by a fixed per-centage from the jumma of each estate; although the actual fact might have been that, in a pergunnah containing 200 villages, the difficulty in making the collections had been confined to not more than 20 or 30 of them, which had been over-assessed, and so given a bad name to the entire settlement, whilst the settlement of one half was fair or moderate, and the remaining 70 or 80 were so much under-assessed as to be fairly susceptible of an increase, which would not only have balanced the decrease required in those where the demand was too high, but would considerably have raised the

aggregate demand.

22. As an instance of the reckless manner in which remissions were granted, I would refer to the Husupoor pergunnahs in the Moradabad district. The amount of balances which had accrued in these pergunnahs had furnished ground for a belief that they were over-assessed; but on investigation I found that, although there were several cases of over-assessment, the per-centage of the aggregate rent of the pergunnahs, which had been taken as revenue, was so extremely low as to constitute them incomparably the most lightly assessed in the district. I followed invariably the rule, that where an assessment had previously been very inadequate, the revised demand should not be raised to the full average amount, and I accordingly made the settlement of Husupoor very much lighter than that of any other part of the district. It was very much lighter with reference to the amount of land shown in the statements as actually under cultivation, and still more so with reference to the unusually large proportion of land uncultivated but culturable; and yet, in consequence of the former jumma having been so extremely and beyond all proportion inadequate, my new jumma, notwithstanding it was the lowest that could, with any show of reason, be recommended for sanction, involved, nevertheless a much greater increase on the previous demand than that of any other portion of the district.

23. The lands shown by the measurement returns to be uncultivated but culturable were in many instances 800 or 1,000 per cent. in excess of the land measured as actually under cultivation; and if even I had not obtained proof that much cultivated land had been fraudently measured as uncultivated, I should still have deemed it necessary in cases where the disproportion was excessive, as the settlement was to be concluded for the long term of 30 years, to fix a gradually increasing demand, similar to that which is required from the grantees of forest lands.

24. Manbun Goshain was the proprietor of some 25 or 30 of the Husupoor estates, and had been recommended to my notice as an honest man. When I had completed, but before I had published my assessment, I sent for him and explained to him that my desire had been to make a very moderate assessment, which should leave a handsome profit to every zemindar, and to raise the demand in those instances only where it had previously been glaringly inadequate. I then requested him to state the amount which he himself thought might be fairly assessed on each of his villages, and which he would willingly pay. I wrote down village by village the jummas which he named, and found the aggregate

amount to be exactly 50 rupees in excess of that which I had myself proposed.

25. After I had taken engagements from all the zemindars for the payment of my revised jumma, they in a body petitioned the commissioner, setting forth that the increase which I had demanded on the former jumma was so unprecedented and exorbitant that the payment of it was impossible, and would involve the ruin of every one of them. Nearly the first name on the list of the petitioners was the name of Manbun Goshain, from whom, by-the-bye, I had not demanded the increase of 50 rupees which he had himself proposed. No investigation whatever was made. The simple and apparent fact that I had considerably increased the demand was sufficient. I was ordered at one sweep to wipe off, not only every fraction of the progressive increase (or "rusudee jumma") which I had assessed, but a great, if not the greater portion (I do not remember the amount) of the enhanced primary demand.

26. No pergunnahs in the Moradabad district, with reference to the ratio of revenue to rent, were more highly assessed than those of Serkurrah and Moradabad, and yet every rupee of the new settlement was realized in the year of the famine (1837-38); whereas in every other district in Rohilcund, and generally throughout the Doab, the collections on account of that year averaged only about eight annas in the rupee. The collections of Serkurrah and Moradabad, as well as those of pergunnahs subsequently settled by me, continued to be made up to the time of the Husupore settlement (1842-43), without the slightest difficulty, and without resort to transfer by farm or sale being required in a single instance. I do not include in this statement the pergunnah of Thakoordwarah, of which the settlement

was not made by me.

27. When, however, the Husupore zemindars had proved so successful, those in the remaining parts of the district came forward, and reductions were granted in much the same sweeping manner, without any assigned or assignable reason beyond the simple fact that the revenue had been increased. And here I would observe that, in every instance, those villages in which an increase had been demanded were, including the increase, more lightly assessed than those in which the previous jumma had been either maintained or reduced.

28. Registered rent-free lands, which were resumed after inquiry under Regulation II. of 1819, by the special deputy collectors, were separately settled with the proprietors; but the unregistered tenures which were summarily resumed by the settlement officers, and were of very considerable extent, were in almost every district I believe, included at once in the khalsah land, and therefore appeared in the settlements as having formed portion of the original malgoozaree area, though actually they had been excluded from it. The cultivated area from which the revenue of a village had been realised prior to the settlement, might, for instance, have been 200 acres. Fifty acres of unregistered maafee having been appearance would appear as 250. summarily resumed, the cultivated malgoozaree would appear as 250. Suppose the previous history of the village convinced the settlement officer that no increase should be demanded, he would not be aware that his argument was really applicable to the 200 acres only, and retaining the former jumma would

leave the 50 resumed acres virtually unassessed.

29. These remarks have already perhaps extended to too great a length; but I will mention one of many instances of error inseparable from the system of settlement which have come under my notice. When I held the office of collector of Humeerpoor, I had occasion to examine the settlement statement No. II. of the village of Madha. The former jumma was, I think, about 900, and the settlement officer being persuaded of the necessity of an increase, wrote remarks unusually elaborate, which resulted in his determining that the rental could not be less than 1,800 rupees, and that the future jumma should

be 1,200 rupees. The tubseeldar, who was stationed at Madha itself, assured me it was notorious that the actual rent averaged 10,000 rupees yearly. In my own experience of settlement I occasionally met with difficulties, of which I found the solution impossible with the means at my disposal. For instance, I ascertained that the small fractional share, I think, of one biswah, of the zemindaree of Husupeer khas had been sold by private contract for 1,500 rupeer. At that rate the sale price of the Husupoor khas, had been sold by private contract for 1,500 rupees. At that rate the sale price of the entire zemindaree would have been 30,000 rupees, and as the zemindar's yearly profit on my assessment should have been only about 300 rupees, the price, if the correctness of my settlement were assumed, would have been 100 years' purchase.

30. From all that I have above stated, it must be inferred that I consider the settlement of the North-Western Provinces generally to be most unequal, and I have no hesitation in avowing my conviction, which I consider to be well grounded, that such is the fact. In the form of an algebraical equation I furnished, in one of my settlement reports mathematical proof of the fallaciousness of some of the rules which were prescribed for the guidance of settlement officers; and I am of opinion that, under another system, which should be a modification of the old rules adopted under Regulation VII., 1822, the North-

Western Provinces would prove a fertile field for the increase of the state revenue.

The temporary settlements under Regulations IX, of 1833 terminate as follows:

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1857. Saharunpoor.	1867. Two districts.
1859. Boolundshahur.	1868. Two ditto.
"Goruckpoor	1869. One ditto.
1860. Hissar.	1870. Five ditto.
1861. Moozuffernuggur.	1871. Two ditto.
1865. Two districts.	1872. Five ditto.
1866. Two ditto.	1874. One ditto.
	One dieto.

The revision of the settlement of the Saharuupoor district has been commenced; but provision should be made to avoid the sacrifice that would be incurred by the repetition for another period of 20 or 80

years of a settlement similar to the present, of all or any of the other districts.

31. It would now be superfluous for me to assign reasons for considering that the question of commutation of the land revenue, by a present payment, is totally inapplicable to the North-Western Provinces; and I would observe that, if even the actual value of villages were now ascertainable, and an equitable assessment were thereby rendered practicable, the only parties, with very few exceptions, who would avail themselves of the option of redemption would be those of the mercantile classes who have invested money in land. They are already sufficiently bound to us by their interests, and if it were otherwise, the danger that might arise from their hostility would be as slight as the benefit derivable from their support. The fighting classes, whose interests it would be politic to render inseparable from the maintenance of our Government, so rarely accumulate capital, that they must necessarily remain

32. The question of the redemption of the land-tax of permanently settled estates is subject to very different conditions, and is unfettered by the obstacles and objections which, in its bearing on the North-Western Provinces, appear to me insuperable. At the lowest admissible computation the amount realizable in commutation of the perpetual assessment should be sufficient to redeem the entire national debt; and I would refrain from offering any trite remarks on the impolicy of relinquishing revenue in

excess of the amount required to effect that object.

33. With advertence to the vast disproportion between the revenue and the rent of Bengal, and the consequent high value of the estates, and with reference also to the probable future cheapness of money as compared with the present rates of interest, I would calculate the commutation at the rate of 3 per cent., or say 33 years' purchase; and I am of opinion that, without sacrificing future interests, the Government might apply to present exigencies the difference between the value of the redeemed land revenue calulated at the rate of interest payable on the debt to be extinguished and the amount actually realised in commutation.

34. I can urge no objection to the alienation of the land revenue within the limit above mentioned; and although I should not anticipate any material accession of strength to our Government by so closely uniting with it the interests of the landholders of Bengal Proper, the converse would obtain in respect to Benares and Behar; but perhaps one of the strongest arguments in support of the suggested commutation may be grounded on the expectation that the removal of the obstacle presented by the general liability of the land will so greatly facilitate the development of other sources of revenue that

the financial results will hereafter cease to be measured by the amount of extinguished debt.

From J. H. BATTEN, Esq., C. S., late Officiating Commissioner, Rohilcund Division, dated Bareilly, 10th December 1859.

I HAVE the honour to offer my apologies to the Lieutenant Governor for having hitherto omitted to reply to Mr. Under Secretary Outram's letter, No. 6, dated the 16th August, circulated to certain officers under the North-Western Provinces' Government, and asking for opinions on the subjects discussed in Lord Stanley's Despatch, dated 31st December 1858, and the Minute of the Governor

General in Council, No. 1552, dated the 1st August 1859.

2. I have really and truly felt myself incompetent to the task of offering anything at all valuable z. I have really and truly left myself incompetent to the task of onering anything at all valuable in the way of an expression of my own views on the most important and difficult topic under consideration, viz., that particularly noticed in the 7th para. of Mr. Outram's letter under acknowledgment, and which is correctly designated as "the complicated question of the rules of calculation and valuation to be followed in commuting the land-tax in tracts under periodical settlement." My previous official education has not been of a kind to enable me to treat this matter with that facility which, I doubt not, many officers of mentions are previously approximate approximate the latest latest the complete of mentions and the latest latest latest and the latest many officers of peculiar revenue experience, even in less conspicuous situations than that lately occupied by myself, have successfully displayed.

3. I trust that a general rather than a particular expression of my views, such as they are, will be

accepted.

4. In regard to para 4, of Lord Stanley's Despatch, it would appear that the Government of India includes the question of the disposal of waste and unoccupied lands in perpetuity free of all prospective rent-charges, in the general question of the redemption of the land-tax. The immediate point for decision in the judgment of the Government North-Western Provinces, is the settling of terms for grants, where a fixed sum per acre, on receiving full possession, shall be substituted for the annual

payments stipulated for under existing rules.

5. The late Secretary of State for India approves and confirms the rules "already promulgated" for allotments of waste lands to settlers. The only rules on the subject of which I am cognizant are those published in Appendix 21 of the Directions to Collectors of Land Revenue, last edition, pages 451 to 462. I myself had no small share in preparing the notification of Government, North-Western Provinces, No. 2109, dated the 26th September 1855, concerning grants in Kumaon for tea cultivation. I now, however, entertain considerable doubts whether we shall find tea speculators ready to commute I now, however, entertain considerable doubts whether we shall find tea speculators ready to commute the terms therein laid down for any cash payment bearing any adequate proportional reference to the original 21 years' leasehold contemplated. The terms are undoubtedly liberal, and the limitation of the ultimate government demand on tea lands fair and just. But the notification entirely refers to waste lands (chiefly forest) at the disposal of Government. Unless I am much mistaken, European speculators, except in the Deyrah Doon, which is a totally exceptional tract, will prefer to procure their lands ready cleared and ready terraced from the native proprietors, who, in not a few cases, will dispose of their rights in the outlying portions of their estates for little more than five years' purchase of the Government share of the rent; and who, in many jungly and wild tracts, will part with their entire villages (as they are called) for 10 or 15 years' purchase of the Government jumma, itself almost a peppercorn amount. There is no such great temptation held out in the Government terms as would induce capitalists, either great or small, to burden themselves with the clearing of large tracts of oak induce capitalists, either great or small, to burden themselves with the clearing of large tracts of oak and pine forest.

6. At the same time, there is nothing in the existing state of fiscal or proprietary arrangements within the British provinces of the Himalayah mountains, to deter European capitalists from embarking in the cultivation of the only staple—tea, which, as far as we can judge, will pay (and amply pay) for all the time, money, and labour spent upon its production; and here I may be permitted to record my entire dissent from the vague generalities and misleading assertions set forth by parties who ought to know better, as to the value of the Himalayan tracts for purposes of European colonization.

7. All the best lands situated below the level where the climate becomes European, are already occupied. In the interior tea-growing would be the only profitable speculation, and at the several hill stations there can only be a limited number of brewers and other suppliers of civilized wants. Mere

existence under a cool sky is not, I suppose, what is meant by "colonization."

8. With reference to the general rules for grants of waste land promulgated in the Government notification of the 28th November 1848, and most judiciously and necessarily modified by the notification of the 1st May 1855, I am not in a position to venture upon any distinct opinion. All I know is, that in Gorruckpoor and Deyrah Doon the original rules for grants were much complained against by grantees, and many grantees, from whatever cause, were ruined. I am myself not aware of any tracts in the North-West Provinces, to which either the rules in their existing state, or the permission to commute their terms for one fixed payment for the 50 years of lease, are likely to invite European capital and agricultural skill as its accompaniment.† There is, for instance (with the exception of confiscated estates), not one acre of land in all Rohilcund at the absolute disposal of Government on which any Englishman would look for a minute, even if it were offered him for one rupee for the fee simple. The case may be different in the Punjab, where, it would appear that political causes have thrown large tracts of good land out of cultivation, and to which capital, expended at first in irrigation, would invite back an agricultural population. But in these provinces the only land ordinarily left at the disposal of Government is such as the natives of the country cannot redeem, or are compelled to abandon, on account of ment is such as the natives of the country cannot redeem, or are compened to acandon, on account or bad soil or fatal climate. An Englishman must grow indigo, cotton, or sugar, and requires the best, and best situated, land for that purpose. This he must procure, not from Government, but from the occupant proprietors. In fact, he must become either a zemindar and take his position with other zemindars, with the advantages of capital, skill, and energy, not generally enjoyed by his Hindoo and Mahomedan neighbours, or he must become a dealer in staple agricultural produce, purchased from the native landholders, or a manufacturer of staple commodities from such produce. Within this province of Robilound his Honour the Lieutenant Governor will meet in Messrs, Carew and Donald province of Rohilcund his Honour the Lieutenant Governor will meet in Messrs. Carew and Donald two highly useful and intelligent English gentleman, who, between them, represent all three clases above enumerated. Their opinion will be much more valuable and weighty than mine in regard to any change in the land revenue arrangements, which may give to land in Hindostan a certain and permanent value, and which will induce Englishmen to take their place among the agricultural aristocracy of the country. But this brings me to the great subject of the redemption of the land tax.

9. As before observed, I am diffident in attempting any calculations, although, theoretically, I am one of those who hold that an absolute individual right in the soil, apart from the State, or the people whom the State represents, is not the summum bonum or highest possible result of civilisation; and, although, theoretically, I do hold that the connection in this country of Government with the soil in its capacity of landlord has been and is attended with great advantages to the public, and that the Anglo-Indian Government forgot one of its duties as a holder of property in making the permanent settlement in Bengal, still I am forced to confess that, looking at the subject practically, the immense advantages of an extinguished debt, and a tenure of land involving necessary loyalty to the British Government, appropriately properties objections to the State selling its proprietary right in the soil wherever its overwhelm my theoretical objections to the State selling its proprietary right in the soil, wherever it can do so with a distinct and permanent fiscal benefit to itself. On the point of theories in regard to landed property in general, I would only here venture upon one remark suggested to me by the perusal of my friend Mr. J. Strachey's report on the subject now under review (who, I need hardly add, draws

E. g., pergunnahs Seera, Gungoleo, Nutyoor, & c.

[†] From what I know of Deyrah Doon, I should say that five rupees per acre would be the highest offer for the commutation of the present terms for waste grants,-- J. H. B.

his inspiration from Mr. J. S. Mill's school of political economy), that I trust the word taxation may be very cautiously used in any promulgation connected with the redemption of the land revenue and with future exemptions. The Government in India hardly needs to be reminded that there already exists too strong a popular belief and feeling that when a man has paid the money equivalent for the traditionary Government share of the land produce, he has altogether done with taxes. The fatal scenes in 1816 at this very place whence I now write, Bareilly, arose from this very belief and feeling. No word incautiously used on the part of the English Government should encourage such erroneous

and, politically speaking, ruinous sentiments.

10. Looking at the poverty of the landholders in these provinces, I fear that even in zomindarees of the purest tenure many landholders will not be able to avail themselves of the privilege of redemption. In by far the greater number of coparcenary estates, but especially in putteedaree mehals, even where funds for redemption of the Government rent might be forthcoming, the character of the people and of their land tenure will offer enormous obstacles to any great measure involving the fiscal advantages contemplated. Popular union for any useful or beneficial purpose is almost unknown in India; and in Rohilcund at least (whatever may be the case elsewhere), the office of land-revenue commutation commissioner would not be either a desirable or a successful appointment. There is also a danger lest landholders should be tempted to borrow money for the purposes of redemption, which it would be utterly hopeless for them to repay, and in this way one great blot, which has recently excited the alarmed attention of all thinking men to the state of landed property in Upper India, would increase in dimensions; and we should eventually find ourselves supported not by the old families of the country (many of whom have stood loyal to us), but by an aristocracy of bunneahs, who have no hold on the

11. In these provinces, wherever European capitalists have obtained, or can legally obtain, land at present occupied by native proprietors, or wherever they choose on speculation to take waste land from Government, for the growth of staples, such as tea, coffee, indigo, sugar, &c., there the permission to redeem the land-rent now payable to Government should, in my opinion, be accorded. Of course, too, the same privilege should be offered to native landholders, though I doubt whether a sufficient number of redeemers will be found to produce any important financial result, and without that result the measure is only of half value, as only ensuring the political loyalty of a few. In all the permanently settled provinces the redemption of the land revenue appears to be an unobjectionable measure, but the whole question remains, for what value in ready money payment can the Government afford to alienate its future resources derivable from the land?*

12. In the North-Western Provinces there are certain districts or portions of districts notoriously over-assessed. In these it would be unfair to demand purchase money calculated for the same number of years as in more favoured parts of the country. In no case, however, do I think Government could afford to dispose of its rights in occupied and revenue-paying tracts for less than 17 years' purchase. As a general rule, 25 years' purchase has been frequently mentioned as the proper valuation, but there are many persons who think that 35 years' purchase is nearer the mark, and that the State has no right to sell its annuity for less. On this point the Government must be in possession of many carefully

prepared and luminous calculations, and my rush-light is not required.

13. The Government, therefore, will perceive that, on the whole, I advocate the redemption of the land revenue as a financial and political measure, but that, except in the case of European capitalists

growing staple products, I hesitate as to its feasibility.

14. In conclusion I may remark that it has struck myself and others, that if after the completion of the labours of the Special Commission under Act IX. of 1859, and if after the final bestowal of all rewards for loyal conduct, there remains at the absolute disposal of Government any considerable amount of confiscated estates, a very fair trial (in fact an experimentum crucis) of the whole principle under discussion might be attempted by putting up such estates for sale as maafees or rent-free estates with the best titles in India. Why should not this be tried in some district? I merely throw out this as a suggestion. Its exploration would be highly interesting and, perhaps, highly profitable.

BENGAL.

(Revenue.-No. 404.)

From the Junior Secretary to the Government of Bengal.

Fort William, 6 March 1860. I AM directed to acknowledge the receipt of your letter No. 866, of the 27th April 1859, with its enclosed extract from a despatch from the Secretary of State for India, calling for accurate information in regard to the extent and nature of the culturable land which is at the absolute disposal of Government in the provinces under the jurisdiction of the Lieutenant Governor, and also as to the conditions on which such lands may properly and expediently be disposed of to persons desirous of bringing them into cultivation.

2. In reply, I am directed to express the Lieutenant Governor's regret at the great delay which has unfortunately taken place in complying with the above requisition, and

^{*} Note .- The future increased value of land owing to railroads, and the not improbable change in the relative value of the precious metals, are important elements in the calculation .- J. H. B.

to explain that the submission of the statement had been kept back for some promised information from the Board of Revenue regarding the Damun-i-koh, which was not received until the close of January last.

3. This is comprised in the accompanying copy of three letters* from the Board of

Revenue, and of the statement to which the first of them gives cover.

4. The Lieutenant Governor regrets that the particulars are in the majority of instances of a very meagre nature, but this is to be attributed to the fact that of many tracts the climate is so hostile to the European constitution, or the country is so completely covered with impenetrable jungle, as to bar any access for research and inquiry; and, of other

tracts capable of being surveyed, no survey has yet been made.

5. The Lieutenant Governor is of opinion generally that permanent grants of these lands should be made, on payment of such moderate sum for each acre as will meet the cost of survey and boundary marking, and will prevent applications for grants from persons not meaning to lay out capital immediately upon them, under the conditions of certain proportions of the lands constituting each grant being cultivated within certain definite periods of time, otherwise the grant should be resumed. The Lieutenant Governor would give the grant rent-free for a long term, and afterwards on payment of a moderate assessment, very much on the principle of the Soonderbun grant rules now in force; but he would make the assessment on the land redeemable at any future time, at the option of the grantee, on the payment, in one sum, of the value thereof at the time being.

6. The practical effect would be the sale of the land at a small price, with the privilege of deferring payment, or of paying ultimately in the form of an annual renicharge, at the purchaser's option. The Lieutenant Governor sees no good reason for giving away the land for nothing; and, on the other hand, he sees reason for leaving as much capital as possible in the hands of the grantee whilst the process of improvement is going on.

7. The Lieutenant Governor is strongly of opinion that the necessity of cultivating a large proportion of every grant within a reasonable time should always be insisted upon, otherwise reclaimable wastes may be locked up for an indefinite time in the hands of speculators, who may look for their profit to the application of capital, not to their own land, but to the lands of their neighbours.

8. With regard to the details of rules for grants of waste lands, the Lieutepant Governor will shortly address the Government of India at length in reply to your-

separate communication of 23d September, No. 1899.

(Signed)

I have, &c., RIVERS THOMPSON, Junior Secretary to the Government of Bengal.

(No. 494.)

From E. T. TREVOR, Esq., Secretary to the Board of Revenue, Lower Provinces, to the Officiating Secretary to the Government of Bengal.

21st October 1859. I AM directed to acknowledge the receipt of your letter, No. 1100, dated 4th May last, with enclosure, and to submit the following remarks in reply:

2. The Board understand the Despatch of the Secretary of State for India to refer only to those lands which are in the absolute disposal of the Government as the ruling power, and not to those tracts, larger or smaller in extent, which form portions of estates which have been purchased by Government, and which follow these estates into the hands of the farmers with whom, as a general rule, settlements have been concluded for a term of years. They have, therefore, excluded such lands from

3. Chur lands have also been excluded, although owned by Government as the ruling power, when thrown up in the midst of a navigable river or in the sea, as the settlement of these is made under

certain laws.

4. Copies of the rules under which grants of waste lands are made in the Soonderbuns, in Arracan, Assam, in Cachar, and in Darjeeling, are herewith submitted.† The Board are opinion that in all Not printed. in Assam, in Cachar, and in Darjeeling, are herewith submitted. these localities, excepting the Soondurbuns, the fee simple of the land might be sold. buns, however, as the principal reason of the change of the terms of the grants in 1853 was to ensure the clearing of the jungle, the Board would not deprive the Government of the power of resumption on failure to clear; and this could not well be enforced if the fee simple of the land were parted with.

^{*} From Secretary, Board of Revenue, dated 21 October 1859. No. 494 and enclosure. dated 23 January 1860. ditto No. 35. Ditto ditto dated 27 January 1860.

5. Respecting the Garrow Hills, in the Mymensing District, and the tract of country alluded to by 5. Respecting the Garrow Hills, in the Mymensing District, and the tract of country alluded to by the Commissioner of Chittagong, as reaching from that district to the Burmese territory, the Board are of opinion that in consequence of the unhealthiness of the climate in both these localities, it would be useless to put up any lands for sale, as no buyers would come forward. The deadly nature of the climate would also deter capitalists from purchasing lands in the Colehan in the Singbhoom District, where there are vast tracts of culturable land at the absolute disposal of Government, and in this locality the Coles would probably be very troublesome and dangerous to European settlers.

6. The Board agree with the Commissioners of Dacca and Chota Nagpore in thinking that the surveys should be completed before any suggestions regarding the Government lands in Sylhet, in the former division, and in Palamow, Singbhoom, and Chota Nagpore, in the latter, can be made.

7. Regarding the lands in the Damun-i-koh, the Commissioner promised to mention the subject when

7. Regarding the lands in the Damun-i-koh, the Commissioner promised to mention the subject when reporting on the sale of estates the property of Government; this he has failed to do, and his attention has been attracted to the omission, which he has been directed to supply, and a report shall be furnished by the Board with all practicable despatch.

STATEMENT showing the Extent in Beegahs and Acres of the Waste Lands available in each District.

Division and District,	Acres.	Beegahs.	Division and Di	strict.	Acres.	Becgahs.
P			CHITTAGONG			
BHAUGULPORE:	None.		Bullooah -	. <u>.</u>	2,500	7,562
Bhaugulpore	- None.		Chittagong			gh to accom-
Monghyr Purneah	- None.		Cintragong			ly number o
Damun-i-koh	- Not state				European	settlers.
Danique-i-kon	. Hot state	· ·	Tipperah -		- Non	
DACCA:	[1 - pperum			•
Mymensing }		•	ARRACAN:			Į
Garrow Hills	Not state	ed.	Akyab -		3,152,000	95,34,800
Sylhet	Ditto; very la	arge area.	Ramree -		1,200,000	36,30,000
Cachar	200,000	6,05,000	Sandaway -		8,000	24,200
- Cutinus	Besides some t	housands of	•			1
	miles of mo	untain and	Chota Nagpore		Not ascer	tainable unti
ā	plain, cov	ered with			s urvey.	
D. C.	forest.					
Backergunge	- None.		_ Assam:			- 10100
Dacca	- None.		Ramroop -		179,560	5,43,169
Furreedpore	- None.	•	Nowgong -		1,205,609	36,46,967
•	1	_	Sibsagur -		1,612,636	48,78,223
Nuddea:			Luckimpore		1,471,728 - Non	44,51,977
24 Pergunnahs	Not stated;	2 mehals.	Goalparrah		- Not stat	
Baraset	5,289	16,000	Durrung - Cossiah Hills	: :	Not ascer	cu. rtainable unti
Soonderbuns		24,49,172	North Cachar		survey.	temapio 424
Jessore	- None		Mortin Cachai	-	j saivej.	1
Nuddea	- None	•	Burdwan:			•
	250,000	7,56,250	Bancoorah		680	2,057
Darjeeling	250,000	1,00,200	Hooghly -		139	421
G			Midnapore		3,247	9,823
CUTTACK:	- None.		Beerbhoom		- Not	
Cuttack	- None.		Burdwan -		Nor	1e.
Pooree	- None.				1	•
rooree			Rajshahye	:		
PATNA:	1		Boragh -			nse tract.
Patna	- None.		Dinagepore	-	25,861	78,232
Shahabad	- None.	•	M oorshedabad		1,189	
Behar	- None.		Rungpore -			
Sarun	- None	•	Malda -		- No	-
Chumparun	- None		Pubna -	- . -	- No	
Tirhoot	- None.	•	Rajshahye	-	100)

21 October 1859.

E. T. TREVOR, Secretary.

ABSTRACT of RETURNS to Circular No. 13, dated 17th May last, about Culturable Waste Lands at the absolute disposal of Government.

Division.	District.	Area available.	Conditions to be observed in disposing of the Land.	Remarks.
	Damun-i-koh -	The area occupied by	High land. To be sold out and	The only waste lands in the Bhaugulpore Division at the absolute disposal of Government, are those in
Bhaugulpore -	Damun-t-kon -	hills and uncleared forest in 1851 was 1,056 square miles, or 675,840 square acres.	out, at a price not exceeding 1 rupee an acre.	the Damun-i-koh, which are for the most part very unproductive, and would require most extensive processes of irrigation to make them produce any
		This land is said to be culturable by Cap- tain · Sherwill, from whose Geographical		propriated by Sonthals, are in very small pateness, and generally surrounded by extensive dense jungles.
		and Statistical Report of the District of Rhaugulpore the		or teak and sal plantations established. Commissioner promises to report fully on the disposal of this tract in replying to Circular No. 19, dated 9th June, regarding the sale of estates the property of
D	Mymensing -	above information has been obtained. Not stated. Garrow	A royalty not exceeding 10 per	Government. These hills are claimed by the Soosung Rajah, but the claim has been recently decided against him;
Dacca	/	Hills area not known.	cent. of the gross produce of the mineral workings will be levied either in produce or in money,	the decision is now pending in appeal. The Collector thus describes the country:—" The said hills are covered for the most part with dense forest jungles.
			as may be agreed upon by the Commissioner and the granters, the percentage to be fixed in	The climate is most insalubrious, certain death in- deed to any lowlander for six months in the year;
			each case after examination and survey of the lands and works. When royalty shall be received,	quired to effect clearness. The valleys are thinly inhabited by the savage Garrow tribes (they grow
			it shall be credited as land re- venue up to to the full amount of land revenue demandable,	cotton, &c.), who would, for some time at least, be found extremely difficult to deal with. The hills contain large quantities of fine lime and coal close
-			and the surplus shall be credited as royalty.	
				speculation. But little in the shape of cultivation would, I fear, be found practicable for a long time to come."
	Sylhet -	Very large area; ex tent unascertainable till completion of	e 1	Commissioner advises that none of these lands be made available to the public, till the survey, which will be commenced on in the ensuing cold weather, is completed.
	Cachar -	survey. 200,000 acres, beside an area of some thou	- on the usual rates of the dis	The lands are culturable in one way or another, for rice, tea, coffee, &c.
		sands of miles of mountains and plai covered with forest but to what exter	n according to Assam rules.	No lands in the other districts available.
		this latter tract culturable is no known.	is ot	
	Baraset -	sumed Julkur Bhe Bullee,		These lands, which are excellent, may be rendered fit for cultivation by draining off the water, constructing an embankment for a few hundred yards, and digging a canal 8 feet by 20 feet broad. The
	Soonderbuns	24,49,172 beegahs e	Rules.	water on the land is very shallow. These tracte are, for the most part, covered with thick jungle and brushwood, and are more or less subject
		-	(Copy of the rules annexed.)	to be inundated by the tidal rivers and creeks by which they are intersected; they are culturable, though a considerable expense must necessarily, in the first instance, be incurred by the capitalist in clearing them and in constructing embankments to
		•		keep out the salt water. No lands available in other districts.
Darjceling	Terai or M rung land, base of mountains, titude 500	at the al-	- Under the rules for Grant Waste Lands, copy of which annexed; but the Superintende recommends, with a view to i crease facilities for small ca	is bealthy for Europeans as well as for natives, but clearance and cultivation have been steadily increasing since 1850, and under both unhealthiness dimi-
	I,000 ft. abo	ove	talists to settle in the tracts, the instead of auction sales at upset price of 10 rupees or	an cipal products are rice, mustard, and other oil seeds, an tobacco, cotton, and hemp. The grazing is also excellent, and thousands of cattle are annually brought
			per acre, there should be an u form price of 5 rupces or 1 per acre to all applicants, aucti sales being dispensed with o cept in disputes about prior of application.	Os. tract is well watered by streams, and the Superin- tendent has little doubt that the upper portion of the Terai would answer for the tea plant as well as
	Mountain te tory, altit 1,000to12	ude mountain ranges.	The surface soil, varying in depth	By far the greater part of this tract is under heavy forest, and forms the crest and steep slopes of great from 6 to 18 inches, is a vegetable mould mixed with
	feet above	the sand and mica; in to the cultivation	some places the soil is loose and g of it the natives apply themselves a l then abandoning it for fresh localit	ravelly. The vegetable mould is highly productive, and almost exclusively, taking two, three, and sometimes four ies; the land, after lying fallow from four to eight years,
	Indi	f various kinds ripens up an corn, potatoes, ginger,	to 3,500 or 4,000 feet, and within cardamums, gourds, pumpkins, cu	that range millet, sugar-cane, cotton, barley, buck-wheat, cumbers, and other vegetables thrive. Indian corn ripens up to 8,000 feet. Of higher elevations no account is given.

Indian corn, potatoes, ginger, cardamums, gourds, pumpkins, cucumbers, and other vegetables thrive. Indian corn ripens up to 5,000 or 5,300 feet, but not higher; potatoes are excellent up to 8,000 feet. Of higher elevations no account is given. Wheat, it is supposed, will not ripen at elevations above 5,500 feet. The tea plant flourishes at all elevations up to 7,000 feet; it has not been tried higher up. Coffee has been tried only at Kurseong, 3,500 feet, and is promising. The cost of forest clearance for tea planting is reckoned at 8l. per acre, and the total outlay on tea cultivation, until it becomes productive, may be cited at 30l. per acre. An acre will yield 2,500 trees, and after the fourth year three trees will yield 1 lb. of tea per annum.

The Superintendent remarks that a size of the superintendent remarks that size of the size of the superintend

The Superintendent remarks that, owing to the want of communications, there are great difficulties in getting to the hills from Calcutta or the North-West, and for sending produce in those directions.

ABSTRACT of RETURNS to Circular No. 13, dated 17th May last, about Culturable Waste Lands at the absolute disposal of Government—continued.

Division.	District.	Area available.	Conditions to be observed in disposing of the Land.	REMARKS.
Arracan	Akyab	6,800 square miles -	Under the rules of Grants of Waste Lands, copy of which is annexed.	Comprising 500 square miles of forest land. 300 ditto grass. 6,000 ditto hills and forest, of which 73,153 have been cultivated, and by far the larger portion is hill and marsh land, not capable of cultivation.
ert v √	Ramree	12,00,000 acres (rough estimate).	•	1,000 fallow, 7,000 jungle.
Chota Nagpore	Sandoway	8,000 acrés (estimated aren).		The Commissioner says, "In no place in this province would expensive artificial means be required to make the lands productive, though, in some places, should very low lands be selected, they might require being bunded, so as to prevent their being flooded by occasional high tides. The great difficulty that parties obtaining lands in this province have to contend with is the want of labour and the difficulty of procuring it. I have no doubt, however, but that parties with sufficient means to enable them to import labourers from other parts of India, would make a good thing of it in a few years." The Commissioner says, until his division has been surveyed, he cannot state, "even approximately, the extent of waste land" at the absolute disposal of Government. The khals, a portion of Pergunnah Palamow, some resumed mehals on small confiscated estates in Khurruckdeath, Oodeypore, confiscated estates in Singbhoom and Chota Nag-
Assam	Kamroop	179,560 acres	5 rupees an acre would be a fair	pore, and the Colehan in Singbhoom, are all the property of Government, covered with grass, reed, and tree jungles, and hill forests. The whole of the lands are fit for cultivation of tea, indigo, rice, sugar, mustard, rhea, hemp, cotton, silk, &c.
,			price and not so high as to dis- courage the immediate pur- chase of wastes.	
	Nowgong	12,05,609		Undulating hill lands, with tree, forest, and grass and reed jungles, fit for the cultivation of tea, cotton, sugar-cane, and other dry crops; there are jheels and swamps in this tract, the drainage of which would involve an enormous outlay.
		16,12,636	. *	These lands are capable of producing coffee, castor- oil, and a variety of fibrous plants in addition to the products enumerated under the heading "Kam- roop." One-fourth of the area should be deducted for river roads, swamps, &c. the latter are partly capable of drainage. Similar to those in Sibsagur. The swamps and
				jheels cover about 136,265 acres, of which half is capable of drainage.

(No. 35.)

From E. T. Trevor, Esq., Secretary to the Board of Revenue, to the Officiating Secretary to the Government of Bengal, dated 23d January 1860.

In continuation of my letter, No. 494, dated the 21st October last, and enclosures, I am desired by the Board of Revenue to submit copy of a letter, No. 27 Ct., dated the 23d ultimo, from the Commissioner of Bhaugulpore, reporting on the extent of culturable waste land at the absolute disposal of Government in the Damun-i-koh.

Government in the Damun-i-koh.

2. The Board agree with Mr. Yule as to the expediency of trying to reclaim, by means of European science and capital, those waste lands which are not likely to be sought after by the Sonthals; and the precautions which he suggests for guarding against encroachments on the rights of this peculiar tribe, seem, in the Board's opinion, to be sufficient to prevent collision between them and such Europeans as may be willing to settle in this tract.

3. The conditions, too, on which Mr. Yule would dispose of the waste lands are, the Board observe, well calculated to curb that spirit of rash speculation which is generally apt to characterise such

4. In respect, however, to the cultivated portion of the Damun, I am desired to state that, for the several reasons set forth at length by Mr. Yule, it would be, in the Board's opinion, wise policy not to part with the zemindaree right of Government at all. At any rate, even if its sale were not objectionable on political grounds, the Board, looking to the undeveloped and unexplored condition of its resources, and to the probability of considerable improvement in the value of property in it when the railraod shall have been opened, think that it would be a causeless sacrifice of revenue to sell it now.

5. The Board would therefore join with the Commissioner in deprecating any interference with existing arrangements in the cultivated portion of the tract.

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(No. 27 Ct.)

From G. U. Yule, Esq., Commissioner of the Bhaugulpore Division, to the Secretary to the Board of Revenue, Lower Provinces, dated Camp Telobad, 23 December 1859.

I HAVE the honour to report as follows on the Damun-i-koh with reference to the subjects of your

Circulars Nos. 13 and 19 of the 17th May and 9th June last:

2. The Damun-i-koh is the only estate in this division which contains a large extent of waste land, and 2. The Damun-i-koh is the only estate in this division which contains a large extent of waste land, and is at the absolute disposal of Government. Its area is 1,366 square miles, of which, following the survey, we may assume 1,000 square miles to be waste, but a large portion of this is either worthless or belongs to the pahareahs, who pay no rent to Government for the hills they cultivate. The so-called level land is said to be 500 square miles, of which, in 1851, one half was cultivated and fallow, and the proportion must be larger now. There remain then say 200 square miles of level waste land; but some portion, if not the whole of this, is probably within the limits of Sonthal villages, a matter of little consequence, however, as the Sonthals will willingly give a part of their waste land for a small sum in cash or a trifling reduction in their village rent. This willingness would enable us to add to the above 200 perhaps 50 square miles more of level land, which may undoubtedly belong to Sonthals, and, besides this, that portion of the hills not habitually made use of by the pahareabs is at the disposal of Government, and might be found fit for some better crop than the maize and millet, now its only produce.

3. My statements are necessarily vague, for the survey does not afford sufficient data for precision.

3. My statements are necessarily vague, for the survey does not afford sufficient data for precision, and besides great changes have occurred since it was made. I assume at a rough guess that there may be 500 square miles of land, half of it level and half hill, which science and capital might render productive, but whether the produce would pay is a question which experience only can answer. The low rich flats in the Damun are almost entirely cultivated. There are some such places still waste which the erection of large embankments and other measures would render richly productive in rice; but, generally speaking, the 250 level square miles mentioned above must be considered as a mass of elevations of varying height, with perhaps a little level land at the top, and each cut off from its neighbours by depressions. The soil in these elevations is dry and of no great natural fertility, so that, except immediately surrounding a village, a field is cultivated only one or two years, and then allowed to be fallow for several. The crops consist of oil seeds, maize, millet, leguminous grains, and a little cotton; they would be vastly improved by a better system of manuring, and, above all, by irrigation. Coffee, I think, would succeed, and so would indigo grown for its seed only. Manuring is easy, but irrigation would be difficult and costly, because there are few extensive levels or slopes which could be watered from one pool or by one set of works. It is well worth while, however, to make the attempt to have these waste lands taken in hand by Europeans, and I shall proceed to mention the conditions on which I think they should be offered to such settlers.

4. In the first place, I would propose to sell the land out and out, free from all demand of rent or revenue, and all terms as to clearing, &c. There is no test of a settler's determination and capacity to make a "grant" remunerative like that of his paying cash down for it, and there is no inducement to a make a "grant" remunerative like that of his paying cash down for it, and there is no inducement to a settler to lay out money freely in improvements like that of knowing the land is his own beyond all right of interference. The price per acre is not easily fixed. There are no rates of land in the Damun. One anna per beegah is perhaps the most which high land will at present yield one year with another (excepting in the immediate vicinity of a village), say 4 annas per acre, and ten times this sum, or Rs. 2. 8 per acre, would, I think, be a fair price to Government and not discourage settlers. I would venture, however, to suggest that only the first 100 acres taken by any one person or association should bear this low rate. Settlers always want too much, and most of the failures in various things which I have seen in this country-seemed to me to arise from beginning on too great a scale, and without practical experience. I would therefore raise the price of the second 100 acres taken as above by any one to five rupees per acre, and of the third 100 to 10 rupees, and I would give no land as above by any one to five rupees per acre, and of the third 100 to 10 rupees, and I would give no land in excess of 300 acres to any one until they had shown by what they had already done that they were capable of undertaking more. This would be some check on parties wishing to buy up land only to sell again at a profit, and I may remark too on this point, that, as the grants must be scattered, the clearing of one can improve the value of others in no perceptible degree.

5. If the Sonthals were found to have a rightful claim to any portion of land applied for, the Sonthal officer who measured and demarcated the grant could settle the amount of compensation to be paid to the villagers; if they preferred a reduction of rent, the compensation would be paid to Government, calculated by multiplying the amount of reduction by the numbers of years the Sonthal pottah had to

n. To look beyond that would be unnecessary.

6. I shall now turn to the sale of the Damun. I myself think such a sale would be unfair to the Sonthals, who were induced to settle there partly by the belief that, being a Government estate they were free for ever from Zemindaree exactions, but I am so exceedingly averse to the sale that I do not trust my own judgment ou this point, and leave it to higher authority.

7. The present rental of the Damun is in round numbers 50,000 rupecs. Pottahs at the same fixed jumma for ten years have, during the current and past year, been given to three fourths of the villages, jumma for ten years have, during the current and past year, been given to three fourths of the villages, and for shorter periods to the others. I do not expect any great increase of rent during the ten years, not more perhaps than 5,000 or 6,000 rupees. There is a great immigration into the Damun since I fixed the rents, but it is absorbed by the existing villages, the population of most of which had been greatly reduced by the insurrection. On the expiry of these present pottahs, however, the increase will be very large, certainly not less than 25 per cent., and probably considerably more, if a measurement and settlement of rates are first carried out, as I wished to do before even the present settlement, but the late Lieutenant Governor did not approve. The Board will see, then, that to sell this estate now, or for some years to come, would be to sell at a most unfavourable time. Government must lose by the reduction of value in consequence of the limitation of the rental demand for 10 years to come. It must be understood that this present rental, though pressing unequally on some villages, is not, on the be understood that this present rental, though pressing unequally on some villages, is not, on the whole, an unfair one, either to Government or the ryots. The increase which I expect on the re-issue of pottahs will be obtained by the increase of cultivation, and by the better cultivation which the improved circumstances of the old and the influx of new ryots will cause.

8. The Damun, too, is not like an ordinary khas estate; its resources are not only undeveloped but they are almost unknown. When its immense mineral stores are opened it must become a very populous tract. Its management, too, costs nothing. Not a single officer of any description is employed in it who would not be required if it was sold. The effects of the insurrection have been removed. The Lieutenant Governor has been pleased to express his satisfaction with the result, and I have not the least doubt but that in future, as before the insurrection, the rents of the Damun will be realized as regularly as any zemindaree kist.

9. But, as a matter of policy, is it not a great advantage for Government to have an estate of this kind as a model to zemindars of what just treatment of their ryots will do for their estates and a refuge for over-oppressed ryots elsewhere? I think it is difficult to estimate this advantage too highly. I know that some of the large zemindars in the neighbourhood are practically checked in their extortions by the fact that the Damun is open to their ryots, and a large immigration into it has already taken place. In one large portion of it nearly every village has already been filled, and every beegah left untilled since the insurrection has been occupied. The Sonthals of the Damun are very content and very proud of being Government ryots, and for that very singular and remarkable fact alone it is well worth keeping them as they are. Nowhere else, that I am aware of, are there ryots who look to Government with some degree of affection as their kind landlord and protector. Ten years hence I verily believe Government will be able to show a tenantry of 50,000 families, unsurpassed in India for loyalty, veracity, and well-doing, and, if Government did not stand in its own light, for the extensive spread of Christianity among them.

10. If, however, a sale must take place, it will be necessary first to have the respective rights of the purchasers and the pahareahs accurately defined. Hitherto we have not had much trouble on that account, but it is now beginning, as cultivation and demand for wood extend. I am collecting information on the subject in order to lay it before Government, with the view of some general rules being laid down, which would be enough so long as the Damun belongs to Government, but if it is sold a survey and local definition of boundaries and rights would be absolutely necessary for the security both of the

purchasers and the pahareahs.

11. As it would be much more profitable to sell in lots than in the lump some more accurate marking off the boundaries of each lot would be required than is now practicable. Until the sale is decided on it is unnecessary to specify what I think would be the best division into lots.

12. The right to minerals of all kinds would of course be reserved.

13. With regard to the probable amount of purchase-money, I can only say that I think it would be very large, not less than five lakhs, with a yearly sudder jumma of 50,000 rupees, and an additional lakh for every 5,000 below that jumma. If the somewhat vague grounds on which this guess is based are wanted, I can furnish them.

(No. 48.) From E. T. TREVOR, Esq., Secretary to the Board of Revenue, to the Officiating Secretary to the Government of Bengal, dated 27 January 1860.

In continuation of paragraph 6 of my letter (No. 494), dated the 21st October last, I am desired by the Board of Revenue to report as follows:

2. Pergunnah Palamow, in Zillah Lohardugga, of which the decennial settlement had been concluded with the Maharajah of Palamow on a jumma of sicca rupees 12,182. 1. 17\(\frac{1}{4}\), was acquired by Government at a sale for arrears of revenue, for 51,000 rupees, on the 7th June 1813.

3. The estate comprises khalsa lands, which absolutely belong to the Government, and jagheer,

khyrat, and other tenures, which were confirmed at the sale, and now contribute their quit-rent towards the sudder jumma of the pergunnah. With these latter tenures the Government cannot interfere.

4. The khalsa lands, however, comprised, as estimated at the settlement of 1839-40, which has just expired, a cultivated area of beegahs 12,547. 6. 15½, and an uncultivated, but culturable, area of beegahs 33,970. 4. 8¾, the total area being unknown; and yielded, during that settlement, an annual

sudder jumma of rupees 13,261. 13.

5. The temporary settlement of this estate, which is being concluded for three years, promises to yield an increase of 25 per cent. on the jumma of the expired settlement; and, "in the course of these three years," Captain Davies writes, "the Government survey of this pergunnah will have been concluded when a new settlement for 30 years is to be made, which, I am disposed to think, will bring in a further increase of not less than 25 per cent." on the jumma of the temporary settlement in course of formation

formation.

"It must also be borne in mind," continues Captain Davies, "that, on failure of lineal heirs male to "It must also be borne in mind," continues Captain Davies, "that, on failure of lineal heirs male to "It must also be borne in mind," continues Captain Davies, "that, on failure of lineal heirs male to the present holders of jagheers, izardaree, mokureeree, and minahee lands, these tonures all lapse to Government; for instance, last year the estate of Baboo Nurhur Sing Jagheerdar, consisting of some 90 or 100 villages, became the property of Government; and I have reason to think that the survey of the pergunnah will bring to light a number of villages, comprising two tuppahs, formerly khalsa, but of which no traces have been found since Government took possession of it. Further, there are good reasons for believing that many of the minahee and other lands are held by persons without any legal

6. The Commissioner, Captain Dalton, cannot call to mind any very weighty political reasons for exempting the khalsa portion of the pergunnah from sale, if the Government resolve to dispose of it in exempting the khalsa portion of the pergunnah from sale, if the Government resolve to dispose of it in

the same way as its other estates.

"It is true," says Captain Dalton, "that the khalsa lands include some of the wildest and most inaccessible parts of Palamow, inhabited by tribes of a somewhat turbulent disposition, who would not work readily and read the same way as its other estates. very readily submit to such extortionate demands as a certain class of purchasers might be inclined to make on them; but I think, if offered for sale, these tracts would be readily purchased by the proprietors of adjoining estates, who are accustomed to such tenants." 7. But

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7. But, although the Commissioner is aware of no positive objection to the eventual sale of these lands, he is strongly of opinion, for the reasons advanced by Captain Davies, that it would be unadvisable, in the present defective state of information regarding the tenures on the estate, to part with the khalsa lands for a price which would obviously be regulated by the amount of the assets yielded during the last settlement.

8. The real value of the property, which the Government has to transfer, can only be known when

the whole pergunnah shall have been professionally surveyed.

"Proprietors and capitalists of neighbouring pergunnahs have," Captain Dalton adds, "always exhibited an avidity to purchase lands in Palamow, whenever an opportunity offered, and this when only a limited title, depending on the lives of others, could be acquired. If an absolute title in the

khalsa lands were for sale, I am convinced there would be numerous bidders."

With reference to the quantity of culturable waste, he concludes, "I would certainly sell the lands at a progressive jumma, not increasing annually, but making a jump of from 15 to 20 per cent. every 20 years for 100 years, and then to remain fixed; and as the khalsa lands are interlaced with jagheer lands, and extend over a great space, I would dispose of them in lots, specially calculated to invite offers from the proprietors of contiguous estates."

9. The Board of Revenue, concurring entirely in the opinions of the local authorities, think that it

would be altogether inexpedient to sell the khalsa lands of Pergunnah Palamow, until after they shall

have been professionally surveyed and regularly settled.

10. To discuss the question of a russudy jumma on the culturable waste lands of this estate, before the results of the survey are known, would, they hold, be premature. When the khalsa lands of Pergunnah Palamow shall have been brought under settlement, no difficulty will, they believe, be experienced in obtaining a fair price for them, if they are put up to sale.

(True copy.)

Thomas Jones, Register, Bengal Secretariat.

From E. H. Lushington, Esq., Officiating Secretary to the Government of Bengal, to W. GREY, Esq., Secretary to the Government of India, Home Department (No. 438), dated 9 March 1860.

I am directed by the Lieutenant Governor to express his regret at the delay which has occurred in replying to the principal question raised in Lord Stanley's Despatch No. 2. dated the 31st December 1858, as to the expediency of allowing proprietors of estates subject to the payment of revenue to redeem the land tax by the immediate payment of a sum of equivalent value. The delay has been occasioned by the omission to take in the first instance the opinions of officers of mark on this important question; and when his notice was attracted to the case, the Lieutenant Governor thought it better, in a matter of such magnitude as this, to defer the expression of his own opinion until this omission had been supplied. Accordingly several officers of mark were, on the 23d of November 1859, addressed on the subject; but up to the present time only the opinions of the officers named in the margin* have been received. These are now submitted, and the rest will follow hereafter as received.

- 2. The Lieutenant Governor's own opinion is, that the proposed measure is a very good one. He sees no sound objection to allowing persons holding lands under perpetual settlement to redeem their land tax, paying at once to Government its full value according to the rate of interest Government is paying for money at the time. But the Lieutenant Governor does not think that such a permission would be extensively taken advantage of, owing to the high value of money in this country. When people by purchasing land subject to a permanently fixed land tax, can secure from the net profits 10 or 12 per cent. for their money, with all chances of improvement in their favour, it does not seem probable that many persons would sink any large amount of capital for the purpose of redeeming their land tax, at a rate which would only bring them in five per cent. or less.
- 3. At the present time, the Lieutenant Governor desires me to observe, the new Bengal Sale Law (Section XV. of Act XI. of 1859) does provide means by which zemindars who are so minded may practically do much the same thing as redeeming their

G. F. Cockburn, Esq., Commissioner of Cuttack, dated 3 December 1859.

C. Steer, Esq., Commissioner of Chittagong, dated 6 December 1859.

J. H. Young, Esq., Commissioner of Burdwan, dated 10 December 1859.

J. H. Reily, Esq., Commissioner in the Soonderbuns, dated 12 December 1859.

Baboo Sib Chunder Deb, Deputy Collector in the Railway Department, dated 14 December 1859.

G. U. Yule, Esq., Commissioner Sonthal Pergunnahs, dated 15 December 1859.

Moulvy Abdool Lutif Khan, Deputy Magistrate and Deputy Collector of the 24 Pergunnahs, dated 30 December 1859.

A. Grote, Esq., Commissioner of the Nuddea Division, dated 6 February 1860. W. J. Allen, Esq., Member of the Board of Revenue, dated 23 February 1860.

[•] G. F. Cockburn, Esq., Commissioner of Cuttack, dated 3 December 1859.

land tax; that is to say, it allows them to deposit Government stock, the interest on which as it accrues is credited by the Collector in payment of the revenue demandable from them, whereby so long as that particular stock is not paid off, they are free of land It was believed that, under peculiar circumstances, this privilege might be a valuable one to a zemindar, whilst it never can cost the State anything, how much soever the rate of interest may change But it was never anticipated that this privilege would be taken advantage of largely, or at all, except under peculiar circumstances, and in fact the Lieutenant Governor is not aware that any person has yet availed himself of it.

4. The power of absolute redemption, irrespective of all changes in the money market, and of the contingency of stock debt being paid off by the State, would be of course more valuable to the zemindar, and by this method it is true that the State would lose the difference in value between a redeemable and an irredeemable loan at the rate of interest ruling for the time being. But the Lieutenant Governor believes that except on extraordinary occasions this difference will be imperceptible; and if his opinion of the very small extent to which redemption is likely to be resorted to be nearly correct, this difference may safely be regarded as nothing.

5. The Lieutenant Governor is not inclined to attribute great weight to the political results of the measure, as he believes that a permanent settlement of the land tax has in India so strong a political effect for good, that the practical operation of permanent

immunity from land tax can hardly be stronger.

6. The Lieutenant Governor would regard a scheme for the redemption by a single payment of all land tax for land not permanently settled, as one of much greater importance, and of much greater advantage than in the case of permanently settled land tax. Here the political advantages would be material, but in the Lieutenant Governor's opinion the economical advantages would be very much greater still. In how far soever the land tax is variable, in so far landed property is insecure, and the profit of improving it is uncertain.

From G. F. Cockburn, Esq., Commissioner of Cuttack, to the Officiating Secretary to the Government of Bengal (No. 550); dated December 1859.

I HAVE the honour to acknowledge the receipt of your letter No. 2844, dated 23d ultimo, and enclosures, and in reply to submit as follows:

2. There are no tracts of waste lands in this division available for the purposes referred to in the Despatch from the Right Honourable the Secretary of State.

3. In the Province of Orissa the settlements are mostly of a temporary nature, and will expire in the course of a few years.

4. Of the permanently settled mehals, the larger proportion of which are owned by native chiefs, who pay a tribute fixed in perpetuity, few, if any, are likely to be redeemed under the arrangements proposed; their proprietors are generally involved in debt, dissolute and ignorant, and little likely at present at least to desire the redemption of the revenue payable, even if they had it in their power to

5. In regard to the other class of landed estates, viz., those temporarily settled, I cannot recommend

that any redemption of the land tax be allowed for the present.

6. No doubt the material interests of this province have been grievously neglected by the Government, and the consequences are that, on the expiry of the existing settlement, I am by no means sanguine of much, if any, additional revenue being obtained; while it will probably be necessary to continue the temporary settlements in place of making them permanent, or allowing of any redemption.

7. Year by year the fairest lands of the province are liable to devastation from the floods of the numerous fine rivers and streams flowing from the interior to the sea; and not only are the losses in general great, but the uncertainty of reaping any produce tends to diminish, and does most injuriously affect the cultivation and the enterprise of the people, who are so often reduced to a point next to starvation, as to live in a state of chronic anxiety and depression as to the future.

8. When the temporary settlement was completed, public works ought to have been commenced, and

vigorously carried out with a view to the permanent prosperity of the province, and in the full assurance that the interest of the people and the Government being identical, the revenue would in due course of time, receive the increase reasonably to be expected from the outlay incurred in promoting the execution

of public works.

(87.)

9. But nothing of the kind has been done; and excepting the one mud and dust road, passable in the dry months, impracticable in the rains, dignified by the name of the main road, but condemned by every one in or out of the province, or in or out of the Government service, who is acquainted with it. Orissa boasts of no other road constructed by the State; while the inefficiently maintained embankments, though occasionally serving for protective purposes, nearly as often prove worse than useless, and are considered by some of our best engineers to be almost wholly a nuisance; and there is not a canal to be found or the means of approach to and removal of exports from the coast.

10. So that in point of fact, the resources of the country are as yet undeveloped, while the neglect of Government in improving the settled districts of the province has had the further evil effect of keeping immense inland tracts of the tributary mehals, Sumbulpore, and adjoining dependencies of the southwest frontier agency, Nagpore, &c., in a continued state of semi-barbarism, in place of their people

being encouraged by the prosperity of those inhabiting the districts on the coast to clear their waste culturable lands, and send down surplus produce for export, receiving in return all requisite articles for local consumption or the spread of commercial operations beyond their own limits; and thus, while developing the material resources of the country in general, and adding to their own comfort and happiness, advancing also in civilization.

11. The Government ought, I conceive, to have regarded the districts of this division, as a landlord would his private estates, and improved it for the direct benefit of the tenantry, and the no less certain

ultimate advantage of himself.

12. The flood waters of the several rivers ought to have been placed under control, so as to prevent them from pouring down with sudden and excessive force on any particular parts of the cultivated country, and thereby destroying the fruits of labour and the hopes of the people. This could have been effected by throwing up one or more dams to hold back the waters, opening one or more escapes in the event of excessive rise, and directing the main volume by the erection of suitable weirs and spurs

into the various channels naturally formed for its reception, and so passing it off to the sea.

13. The flood being thus controlled, and without being so, no other measures would have been of any permanent use; a canal should have been opened out to the Presidency, as also irrigation canals or weirs and lesser embankments, where necessary; the main road should have been placed in a really efficient state, other roads should have been constructed from the principal stations into the interior, and leading down to the coast. Ports for export and import should have been opened; and by these and similar improving works, the districts of the province and the interior tracts before referred to, would have been immensely advanced beyond what unhappily they are now. Cultivation would have spread in all directions, waste lands been cleared, finer products raised, prices been more worth the labour and capital employed, and the people, free from uncertainty and danger, would have progressed in education and comfort, and the country been blessed with abundant prosperity.

14. The improvements which ought to have been carried out before, and their advantages experienced

now, will not, I earnestly trust, be allowed to continue long wanting; in fact, the time has arrived when further delay becomes a suicidal policy; for as I nave stated before, the Government will, under present circumstances, gain little if any increase of revenue at the ensuing settlement, and will also be compelled to continue the present inherently mischievous but unavoidable system of granting remissions

whenever extensive failure of crops takes place.

15. The reports and proposals of Captain Harris and Colonel Cotton are now before the Government, and it depends on the will of the Government whether Orissa shall be permitted to remain, as it has already too long been, neglected, or allowed a due measure of encouragement and support in the

development of its resources, and promoting the comfort and happiness of the people.

16. I have entered somewhat more at length than I had intended, or than was perhaps called for under the peculiar circumstances originating the letter; but I am anxious to show clearly and distinctly the causes that prevent the possibility of the land tax in Orissa being redeemed in perpetuity by the immediate payment of an equivalent amount, and which must continue to prevent this very desirable end being attained for some years to come, if not for an indefinite period, to the mutual loss and injury

of the Government and the agricultural interests of the province.

17. I have no manner of doubt that the redemption of the land tax here, as elsewhere, is a measure greatly to be desired, and the political and beneficial effects of it most important, and certain to promote

the future maintenance of loyalty and tranquillity.

18. I refrain from offering more special observations in respect to districts and tracts of country not under my own charge, and with which I am only imperfectly acquainted.

19. I trust that what I have stated in regard to this province will have an influence, however slight, in bringing about what is so much required, viz., the prosecution of public works in Orissa, with a view to the redemption of the land tax at a future period, when the revenue from the lands now temporarily settled, has been increased and fixed at an amount which, while not pressing hard upon the zemindars, will be fairly due in return for the expenditure incurred, and will be willingly paid by a happy and flourishing agricultural people.

* From C. Steer, Esq., Commissioner of Revenue and Circuit, 16th Division, to the Officiating Secretary to the Government of Bengal (No. 312); dated 6 December 1859.

I have the honour to acknowledge the receipt of your letter, No. 2844 of the 23d ultimo, with its enclosure, touching on the subject of the redemption of the land tax.

2. Already the means of redemption are in a manner possessed by every landholder. Section XV. Act XI. of 1859, permits the deposit of cash or Company's paper as security for the revenue, and in this way any man of means who desires it may secure for his landed property all the advantages of a freehold estate.

3. But the redemption would, of course, be more complete, if by a single payment, the landholder was relieved for ever of all further calls for revenue.

4. The good policy of allowing a commutation of the land tax by one payment at the time of engagement, cannot, I think be questioned, as far as it regards uncleared tracts; as applied to such lands, the policy is likely to meet with more than partial success. Here the land is of no use or value to the State, and even if it is given for nothing, a great object is gained by getting it cultivated and made productive. In the vicinity of the hills, and in some other questions where the alimate is quitable to the productive. In the vicinity of the hills, and in some other quarters where the climate is suitable to the European constitution, terms of this sort are very likely to attract men of capital and enterprise.

5. As a matter of convenience also to the great body of the landed proprietors of the country, the

proposed measure seems to me free from objection.

6. But viewed as a political, or as a financial measure, it is not likely to meet with any considerable success.

7. In order that Government should neither gain nor lose by such a measure, it would be requisite, with reference to the current rate of interest on Government loans, to ask something more than 20 years' purchase as the price of redemption.

8. How few are the estates whose proprietors would be tempted to purchase redemption at this price?

How few are the proprietors whose means would allow of it?

9. In the prospects immediately before the future of India, it is not to be regretted, I think, that there are not more men of wealth in this country to take advantage of such a measure.

10. There is, no doubt, a steady improvement going on in the condition of the people all over the land, which is likely to be an enduring feature in the history of the future, but any one who looks for any sudden large development of the wealth and resources of this country from the introduction of works of remuneration, of whatever nature, forms a too sanguine view of the prospects of the nation, and time will soon dispel the delusion.

11. If, therefore, the permission was given for the redemption of land tax, and any large number of the landowners availed themselves of the privilege, it would, I apprehend, puzzle the Government to know what to do with a large sum of money thrown suddenly upon their hands.

12. The national debt of India might be paid off with the fund the redemption would create. But it is, I believe, allowed to be a very doubtful question among political economists, whether it is not essential for the good of a country that there should be a public debt.

13. Be that however, as it may I am utterly unable to see in what way, after the loans were paid

13. Be that, however, as it may, I am utterly unable to see in what way, after the loans were paid off, the Government could invest a large surplus, suddenly acquired, in any certain profitable undertaking, and therefore it is not to be regretted that a privilege, which may safely and properly be conceded as a matter of individual accommodation, is not likely to be taken advantage of to any great extent.

14. Till Government know what to do with a large amount of surplus capital, it would be manifestly premature to initiate a policy which might possibly inundate the treasury,—not that I think, however, that it would have that effect, but to be on the safe side, the measure, if adopted at all, should be hedged

with restrictions, so as to keep the extension of it within due bounds.

15. But the present time seems to me very inopportune to moot the redemption of the land-tax. We are just out of a mutiny which nearly lost us the country. If we give out that any one may redeem the land-tax of his own estate, the popular belief will associate that measure with our own distrust in the instability of our rule, and as the measure is not likely to succeed on any large scale, it would be better instead of offering it to general acceptance, to allow the land tax to be redeemed on individual

16. As a measure to attract European capital to this country, it would have no effect at all. There are not wanted monied Europeans in this country already, but opportunities of investing money in land is wanted. As to purchasing by private bargain from a native, that is out of the question,—no title

would be safe acquired in that way.

17. An auction sale for arrears of revenue affords the only safe opportunity of making an investment. How few and how little profitable are the estates sold in all parts of India, may be seen by the revenue reports and statements published year by year. But poor as the estates are, there are not wanting many bidders for them. In a country where there is such little internal commerce, surplus rents are hoarded largely. How to invest this is often a matter of difficulty, and when a chance of investment in land offers, it is, of course, quickly seized. In this way it is no uncommon thing to find a man bidding for an estate a price far above its value. Still the end is gained—it is better to invest in land, even at a loss than keep money buried at home where it may be rebbed. even at a loss, than keep money buried at home where it may be robbed.

18. What chance has a European capitalist, who looks, of course, for a moderate but sure remuneration in all his purchases, in a country where the monied natives are in such a condition as this?

ation in all his purchases, in a country where the monied natives are in such a condition as this?

19. If all those persons who carp upon the difficulties said to be thrown in the way of European enterprise by the studied design of the Government, would show the Government and their countrymen how a man of means may employ his capital in the acquisition of landed property, yielding only a moderate return, they would spend their breath to some useful purpose. The truth is, the cry against the Government and the insecurity of property in land, owing to our defective revenue system, is falsified by the prosperous condition of the few Europeans who are to be met with here and there in every district, who have, by some means, got possession of estates, nor is the intense desire of their less fortunate countrymen to embark their all in the purchase of land, anything but the best evidence that there is nothing in the position of a landed proprietor in this country which may not justly excite that there is nothing in the position of a landed proprietor in this country which may not justly excite the envy and cupidity of all who have money to embark in money-making speculations.

20. In the uncleared tracts, Europeans are not likely to find many competitors in the natives the country. By all means, then, give such lands to them on any terms which will induce them of the country.

to settle on them.

21. As a further temptation to Europeans to acquire estates in this country, the estates belonging to Government should not be sold before the people of England had intimation of the intentions of Government, in time to profit by them, if they are so inclined.

From J. H. Young, Esq., Commissioner of the Burdwan Division, to E. H. Lushington, Esq., Officiating Secretary to the Government of Bengal (No. 128), dated 10 December 1859.

I HAVE the honour to acknowledge receipt of your letter, No. 2844, of the 23d ultimo, asking me for my opinion upon certain subjects discussed in a letter from the Right Honourable the Secretary of State for India (No. 2), of the 31st of December last.

2. The matter is a very difficult one, and I have to ask his Honour's indulgence whilst I state, with much deference, the opinions I have formed and hold upon, perhaps, one of the most intricate of Indian subjects.

3. The question discussed may be said to be-1st. The propriety or otherwise of giving unoccupied lands, which belong to Government, rent-free in perpetuity, on the payment of a sum of money at once.
2d. The propriety or otherwise of giving occupied lands, which belong to zemindars rent-free in

perpetuity, to those zemindars, on the payment of a sum of money at once.

The first of these questions, I should have thought had been decided in the affirmative by paragraph The first of these questions, I should have thought had been decided in the amimative by paragraph 4 of Lord Stanley's Despatch; as it is there said that the Government of India is to take what steps it thinks expedient, "for the purpose of permitting grantees to commute the annual payments stipulated for under the rules (after a specified time of rent-free occupancy) for a fixed sum per acre to be paid on receiving possession of the grant."

4. I should have supposed that, when once the grantee had paid this sum, he would have held his land rent free in perpetuity. But from Mr. Secretary Gray's latter. No. 1 518 of the lat August

land rent-free in perpetuity. But from Mr. Secretary Grey's letter, No. 1,518, of the 1st August last, it would seem that this is not the intention. I presume, however, that if the "existing rules for the grant of waste lands," alluded to by Mr. Grey, allowed, as some do, I think, the permanent possession of the land, after certain conditions have been fulfilled, that the payment of a fixed sum per acre on receiving possession of the grant, would exempt the land in perpetuity.

The second question is, as to allowing zemindars to redeem their land tax. 6. In Bengal, as the permanent settlement cannot be touched, I see no objection to this. But if the same system is to be extended to all lands, it will be much the same, it seems to me, as extending the permanent settlement to all lands.

7. Those who approve of the permanent settlement will approve of this arrangement. As I am not

one of them, I can only say I do not approve of it.

8. As the Lieutenant Governor has called upon me for my opinion, I may perhaps be allowed to say that, with regard to that settlement, I quite concur with Lord Hastings who, as his Honour is aware, whilst giving Lord Cornwallis every credit for benevolence, declared that the permanent settlement "had subjected almost the whole of the lower classes in Bengal to most grievous oppression."

9. I cannot think that any Government has a right to tie the hands of succeeding Governments, and to declare itself wiser than those who will live a generation after it. We are now feeling the injury which the Government of 60 or 70 years ago transmitted to us. The demands of the Government are limited upon the land, whilst the expenses of the country have terribly increased. We are obliged.

limited upon the land, whilst the expenses of the country have terribly increased. We are obliged, therefore, to fall back upon the imposition of new taxes.

10. I conceive that the permanent settlement has retarded all improvement in the country for the last half century. The zemindars derive their incomes from the labour of the ryot, and being generally satisfied with what they get in this way, no capital whatever is expended by them in improvements of any kind, and without the diffusion of capital it is a truism to say no country can advance. As population increases, cultivation, it is true, increases, and the profit of the zemindar (still derived from the labour of the ryot) increases. The Government gains nothing by this increased agriculture, the ryot gains nothing by it; the zemindar, without any exertion or outlay on his part, is alone the gainer.

11. In a late Westminster Review there were some curious facts mentioned, which I may perhaps be allowed to epitomise here. It was said to have been estimated by Colebrooke that when Lord Cornwallis effected his permanent settlement, 30,000,000 of acres of land were under cultivation; and the land revenue of Bengal was 3,235,259L the year after that settlement was made. In 1856-57, 70,000,000 of acres (or 40,000,000 more) were under tillage, and the land revenue of Bengal was only

3,295,378L although more than double the quantity of land was under cultivation.

12. If this 40,000,000 of acres of additional land had been taxed at the rate of two rupees an acre,

it would have added eight crores of rupees to the national income.

13. What has become of it? It is all gone to the zemindars. The ryot has not profited by it.

The Government has not profited by it. It has not been laid out on the land or in improvements of any description. It has been squandered away in idle ceremonies or fleeting pleasures, or it has been turned into unproductive capital, in the shape of jewels, or it is hoarded or buried in the ground.

14. Such, I believe, has been the result of the permanent settlement; a system of taxation which is

calculated to enrich proprietors of land at the expense of the rest of the community.

15. The zemindars of Bengal I look upon as mere receivers of rent, not cultivators for profits, and their ryots are mere diggers and delvers of the soil. If capital were introduced, the surplus labour of the ryot would be transferred to manufactures; and he would rise in the scale of civilization, and the country would advance.

16. What we want, therefore, in my opinion, formed upon a considerable experience and some reading

on the subject, is, the introduction of farming by capitalists.

17. The giving unoccupied lands rent-free in perpetuity, on payment of a sum of money at once, would, in a measure, do this; but so, I conceive, would the giving these lands on easy terms and for long leases; and the latter is, I think, preferable, for it ensures the expenditure of capital on the land. If the land has not been fairly used, if there has been no outlay upon it, if improvements have stood still, if the farmer still remains a mere receiver of rent, and the ryot a mere digger, then the lease will not be renewed when it has run out.

18. For these reasons I prefer to give the land for long leases instead of in fee-simple.

19. In redeeming the land tax it is proposed, I understand, to give it at 20 years' purchase, that is, at five per cent.; but if the value of money becomes some years hence only 4 per cent, the Government

will be clear losers by the arrangement.

20. But it is said that, in a political point of view, it would be judicious to allow the redemption, as it would bind the zemindars to our rule. They are sufficiently bound already, it seems to me, in permanent settlement districts, for they know well that their lands are worth 150 or 200 per cent. more than they pay for them; and that no conqueror would recognize their title, or allow them to keep their estates on the easy terms they have them under our rule.

From J. H. Reilly, Esq., Commissioner in the Soonderbunds, to the Officiating Secretary to the Government of Bengal, No. 203, dated Lot 83, 12 December 1859.

WITH reference to your letter No. 2,844, dated 23d November 1859, calling for my opinion on No. 1518, the subjects discussed in a letter * from the Government of India, and a Despatch † from the Right Honourable the Secretary of State, regarding grantees of waste lands being permitted to commute their No. 2 described to the secretary of State, regarding grantees of waste lands being permitted to commute their annual payments by a single payment, I have the honour to offer the following observations:-

August 1859. † No. 2, dated 31st December

- 2. In these remarks, I intend to confine myself to the Soonderbunds alone, without reference to 1858. waste lands in other parts of India; and before proceeding further, I beg leave to state, that in the Soonderbunds no political results, such as those stated in the 7th paragraph of the Despatch of the Right Honourable the Secretary of State, can reasonably be looked for. The settlers in the Soonderbunds are principally Bengalees, who are not worthy of any consideration on political grounds; they have always been a tax-paying nation to foreign conquerors, and in all probability will continue to be so for centuries to come. In dealing, therefore, with the Soonderbunds the Government is not bound by any ulterior political results of the arrangement proposed for consideration. Were the sea-board of the Soonderbunds inhabited by a hardy and warlike race, to whom the Government could look for aid if Bengal were threatened with invasion from sea, it would be worth while to attach them to the British Government by motives of "prudence and self-interest;" but the Bengalee has settled only in the parts bordering on zemindaree lands; and must continue to be regarded simply as a tax-paying race, without reference to any political considerations. There is but one European settler in all the Soonderbunds.
- 3. The paramount object of Government, as remarked by the late Governor General of India, in dealing with these wastes, is to effect a clearance of the pestilent jungle in the "shortest possible period." The improvement of the revenue was considered an object of "secondary importance," and not to be thought of in so far as it sensibly hinders the accomplishment of the former. It was with this great object in view that the rules of the 24th September 1853, for the grant of waste lands in the Soonderbunds were passed. The same object is steadily kept in view in the recent orders of the Lieutenant Governor of Bengal on Lots 43 and 129, in the 15th and 17th paragraphs of your letter, No. 2759, dated 10th November last.
- 4. The first inquiry, therefore, which suggests itself is, whether the proposed arrangement will affect the clearance of the jungle? The chief characteristic of the new rules, as they are called, is the conditions of clearance under pain of forfeiture. To the speedy clearance of the jungle, the Government has sacrificed a considerable amount of revenue, for there is no doubt, the land when cleared can, without any difficulty, fairly afford as revenue a rate of 8 annas a beegah; the maximum rate under the rules of the 24th September 1853 is just one fourth, or 2 annas per beegah; and that rate is arranged to be paid after a rent-free period of twenty years, and a gradual progressive assessment of thirty years, i.e., (50) fifty years after the grantee has obtained possession of the grant. It cannot therefore be expected the Government will relinquish the right of enforcing the cultivation of these wastes, under penalty of forfeiture, when so great an amount of revenue has been sacrificed for this object. great aim the grantees have in view is to escape the periodical inspections of their grants by Government officers, with the view of determining whether the proportion of land stipulated in their leases has been rendered fit for cultivation; they naturally wish to escape the insecurity of their titles arising from these periodical inspections. Their intention I understand to be by a single payment at a fixed rate per acre, to purchase the land free from all demand of land revenue in perpetuity, and exempt from all conditions of clearance under penalty of forfeiture.
- 5. A concession of this nature would be opposed to the principle on which the rules of 1853 were framed, and would render necessary a revision of the reduced rates fixed under those rules. Further, an honest grantee, whose object is to clear his grant, will not fear these periodical inspections, but will rather court them, as a means of rendering his title more secure. It is the grantee who has taken more land than he can clear, and who is a mere speculator in the market, that fears the periodical inspections. No concession should be made to these men, who are correctly described in your letter already quoted as "retarding cultivation by appropriating more land than they can make use of, and looking for their profit, not to the value which their own capital will give to their grants, but to the value which will be given to them by the exertions of their neighbours, and by the general improvement of the waste tracts in the vicinity, while they are idle."
- 6. The question, however, is set at rest by the 4th paragraph of the Despatch of the Right Honourable the Secretary of State, where it is clearly stated "that in all other respects, and particularly in regard to the conditions which provide for a certain proportion of land to be cleared and brought into cultivation within specified periods, the rules will of course remain unaltered." The grantces, however, will not, I understand, be satisfied with this arrangement. To consent, however, to the alteration of the rules in this respect, would be to leave the cultivation of these wastes outlined with the rules. the rules in this respect, would be to leave the cultivation of these wastes optional with the grantees, and so far as we can judge from the experience we have already had of the conduct of the generality of grantees, they will not exert themselves to render the land fit for cultivation, unless compelled to do so, under the stringent conditions of forfeiture on default of cultivation of a certain proportion within specified periods. There is no doubt the periodical inspections act as a great stimulus to extend cultivation.
- 7. It now remains to consider the manner in which the instructions of the Honourable the Secretary of State may be carried out. The process is described "as simply the extinction of a perpetual annuity by the payment of its value in a single sum." In the Sunderbunds the leases extend to 99 years, while the assessment extends over a period of 79 years; the first 20 years being a rent-free period. I may as well here show that 1,000 begahs of forest land, under the rules of 1853, will yield a revenue of just 6,000 runers in 90 years. 6,000 rupees in 99 years.

Take, for example, a grant of	-	-		egabs. 1,000 250		
Deduct 4 rent-free for ever under the rules		-	-	200		
	Remains	-	-	750		,
20 years rent-free. 10 years at 6 pie per beegah, annually Rs. 23. 7., in 10	vears -	_	-	234	6	0
10 years at 1 anna per beegah, annually, Rs. 46. 14., in	10 years	-	-	468	12	0
to wood at 11 appears her heerah, annually Rs. 70, 5., it	ı IU vears	••	_	703	2	0
49 years at 2 annas per beegah, annually Rs. 93. 12., is	n 49 years	-	-	4,593	12	0
99 Total years.	Total ru	pees	-	6,000	0	0

The calculation of the value of an annuity for 79 years is very intricate, and would not be easily comprehended by intending purchasers of grants, who are chiefly natives. The practice appears to me comprehended by intending purchasers of grants, who are chiefly hadves. The practice appears to me preferable, of allowing the grantees to commute their annual payments by a single payment, equivalent to 20 years' revenue at the rate of 2 annas per beegah annually, or 2 rupees 8 annas per beegah for 20 years, or 7 rupees 8 annas 1 pie per acre. This valuation is fair, considering both the prospective value of the grants, and the fact that no grantee receives as rent for his cleared lands at present, less than 10 and 12 annas per beegah, which fully compensates him for the capital he has expended in their clearance, after payment of his revenue at 2 annas per beegah.

8. There are at present only 10 grants, paying annually Rs. 6,576. 1. 5., which are paying at the maximum rate of 2 annas per beegah. There is no objection to permit these grantees to commute their annual payments for the remaining periods of their lease, by a single payment of 20 years revenue, at the rate of 2 annas per beegah annually, equivalent to 2 rupees 8 annas a beegah, or

rupees 8 annas 1 pie per acre.

9. There are 54 grants which have been held by the grantees for more than 20 years, and are now paying at the progressive rates of the rules. They yield at present annually Rs.47,608. 4. 4. These grantees may be allowed the option of commuting their annual payments by a single payment, equivalent to 20 years' revenue at the full rate of two annas a beegah annually, i.e., 2 rupees 8 annas per

beegah, or 7 rupees 8 annas 1 pie per acre.

10. In grants which have not completed their rent-free period of 20 years, and also in fresh grants, I think the grantees should not be allowed the privilege of commuting their annual payments for 79 years, by a single payment, until they have completed 20 years' occupation of their respective grants. At the termination of that period, assessment commences, and under the rules half of the grant must be rendered fit for cultivation, and when a grantee has fulfilled that condition by cultivating one half of his grant, and is willing to pay a large sum to redeem his grant from future demands, we may reasonably reckon on his bringing under cultivation the remainder of his lands.

11. There are besides a great number of resumed Soonderbund estates which are paying revenue at rates varying from 4 annas to 8 annas a beegah, and which have been settled for periods of 20 and 30 years, and at present yield a revenue of upwards of two lakhs and 13,000 rupees. I am not certain whether these estates come under the scope of the present instructions, for they are not exactly grants for waste lands, and some of the occupants have simply the rights of a farmer, while others have permanent rights of occupancy; if they do, it will be necessary to classify these estates, and deal with

them differently.

From Baboo Sib Chunder Deb, Railway Deputy Collector, to E. H. Lushington, Esq., Officiating Secretary to the Government of Bengal, dated 14 December 1859.

I have the honour to acknowledge the receipt of your letter No. 2844, dated 23d ultimo, together with a copy of a letter from the Secretary to the Government of India, in the Home Department, No. 1518, dated 1st August 1859, and of a Despatch from the Right Honourable the Secretary of State for India, No. 2, dated 31st December 1858. In reply, I beg leave to submit my humble opinion on the important subjects mosted in the communication under acknowledgment. on the important subjects mooted in the communication under acknowledgment.

2. The principal question discussed in the Despatch seems to me to be this; whether it is expedient to permit the land tax of India to be redeemed by the immediate payment of a sum of equivalent

3. In the case of permanently settled estates, the redemption of land tax, though apparently disadvantageous to the State, inasmuch as a large portion of the annual income will be diminished, will, both from financial and political considerations, be found on the whole beneficial; 1stly, because it will reduce the public debt and expenditure, and thus improve the financial position of the country generally; 2dly, because it will hold out a greater incentive to the development of the agricultural and mineral resources of the country, and lead to the amelioration of the condition of the rural community; 3dly, because it will place the levelty and attachment of the landowners to the British Government on 3dly, because it will place the loyalty and attachment of the landowners to the British Government on

4. With regard to the rate at which the land revenue should be commuted, I beg to say that although the interest on the public debt varies, yet I think five per cent. may be assumed as the average rate, and therefore 20 years' purchase of the annual revenue of an estate may be considered as a fair value

for its redemption.

5. The next question is, whether the measure of redemption of land revenue ought to be introduced into the estates which are temporarily settled, or in which the Government demand is adjusted from time to time according to the relation subsisting between the value of silver and that of the agricultural produce.

6. I feel no doubt that it is an admitted principle with the Government that the development of the material resources of the country, and the improvement of the condition of the people are objects of paramount importance. In my humble opinion, nothing is so much calculated to achieve those objects as the limitation of the Government demand. So long as this demand remains unlimited, that is liable to increase or decrease, there can be but little incentive to the improvement of the productive resources of the land. When the landholder knows that if the produce of his land is increased, Government demand is sure to be enhanced, can he have a strong motive to lay out his capital in the improvement of his land?

7. For the above reason I am of opinion that in the temporarily settled estates the Government revenue should, as far as practicable, be limited for ever at an average of 10 years' collections.

8. If the advisability of limiting the land revenue in the estates not permanently settled be admitted, the question of redemption of that revenue by the immediate payment of an equivalent sum becomes easy of solution, and may be treated in the same manner as in the case of the permanently settled mehals.

9. Respecting the question of granting waste lands in perpetuity, discharged for ever from all demand on account of land revenue, I beg to observe that as the rates at which capitalists would be willing to take waste lands in the first instance, will necessarily be very inadequate with reference to the future capabilities of the soil, I do not consider it advisable to dispose of such lands in perpetuity, free of all prospective charge of land revenue. These lands may, however, be granted on easy terms under the existing rules for long periods, say 100 years, and the grantees be permitted to commute the annual payments agreed to by them for a fixed sum to be paid on receiving possession of the grant.

From G. U. Yule, Esq., Commissioner of the Bhaugulpore Division, to the Officiating Secretary to the Government of Bengal, No. 8, dated the 15th December 1859.

I HAVE the honour to submit my opinion on the two points mooted in the Despatch of the Right Honourable the Secretary of State for India, which accompanied your letter No. 2,844, of the 23d ultimo.

1. The sale of unoccupied land freed from all demand for land revenue, seems the only mode by which the cultivation of these lands can be certainly effected. The cash payment down is the guarantee to Government of the grantee's capacity and determination, and to the grantee that the land is his own for ever. Every other mode of disposing of such land fails on one side or the other; either Government has no test of the grantee, or the latter has no certainty. If the object is to reward an individual, give him waste land; if it is to get the land cultivated, sell it. Temporary settlements above all postpone improvement. Great care should be taken in fixing neither too high nor too low a price, one which will exclude speculators, but not persons really intending to clear and cultivate.

2. With regard to the second question, I think that Government would lose nothing by permitting a redemption of the land tax, while such landholders as availed themselves of it would gain enormously, their estates no longer "hypothecated," for the land revenue would then become emphatically their own. I doubt, however, whether the permission will be made use of to any extent by native landowners. My experience of natives makes me think that they would consider it very foolish to pay in advance the full value of their tax to those whose tenure is uncertain, and whose guarantee would not be respected by a successor. Besides, no rent-paying native but hopes that his rent will be lowered somehow sometimes, and few of them I expect will voluntarily deprive themselves of this hope, and place themselves in a position by which any change must be for the worse. The value which may be fixed will, however, have a great effect either in encouraging redemption or the reverse, and the latter will be the result, I fear, as the value, I presume, must be calculated like that of any other perpetual annuity, with the addition alluded to at the end of paragraph 6. At this rate, the larger zemindars, from whom the political results anticipated in the 7th paragraph would be most advantageous, could very seldom indeed afford to pay. Government, however, cannot lose, and the experiment is well worth a trial.

From Moulvee. Abdool Luteef Khan, Deputy Magistrate and Deputy Collector of the 24 Pergunnahs, to E. H. Lushington, Esq., Officiating Secretary to the Government of Bengal, No. 32, dated the 30th December 1859.

I have the honour to acknowledge the receipt of your circular, No. 2,844, dated the 23d ultimo, requesting me to submit my opinion on the subjects discussed in the latter No. 1,518, dated the 1st August last, from the Secretary to the Government of India in the Home Department, and the Despatch No. 2, dated the 31st December last, from the Right Honourable the Secretary of State for India; and in compliance with that request, respectfully to state for his Honour the Lieutenant Governor's information that, in my humble opinion, the subjects discussed in the Despatch of the Right Honourable the Secretary of State appear to be the following:—

Honourable the Secretary of State appear to be the following:—

1st. The great general question of permitting the land tax of India to be redeemed.

2d. The sale, in absolute fee-simple, of lands in which no private property now exists.

3d. The grant in perpetuity of waste and jungle lands not being the property of individuals, absolved, in consideration of a single payment, from all subsequent liability to be assessed to the land revenue, but subject to certain rules as regards the period within which they are to be brought into cultivation.

2. The last is a project which would be easy of execution, if a sufficient number of candidates for these grants could be found. Offers have been made to dispose of the lands at Darjeeling, in the Neilgherry Hills, the Wynaad district, the Madras collectorate, and, I believe, some other parts of the country in the manner indicated. It does not, however, appear that there is any great demand for lands of this description.

3. True it is that the offers have been of very recent date, but there are no appearances of their

being readily taken up.

The class to which these offers directly address themselves are planters, retired officers, and other ritish capitalists. Whether from want of enterprise or deficiency of capital and labour, these offers, British capitalists. liberal as they most undoubtedly are, have fallen very flatly upon the public. Probably in time a brisker demand may appear.

4. At all events, the Government, which derives no benefit from leaving these lands in their present state, and cannot undertake their cultivation on its own account, must apportion them among private individuals; and the rules and conditions annexed to the offers above spoken of, seem to be unobjec-

tionable.

5. The second scheme, namely, that for the absolute and unconditional sale of lands, in which the public has a recognized property, or which have not been perpetually settled with any private individual, can have but a very limited, but within its sphere, a very beneficial operation.

6. It is obviously not applicable to waste and jungle lands, the disposal of which must always be coupled with the condition, that so much area must be brought into cultivation within so many years. It would be chiefly applicable to lands in the principal cities and their suburbs, which are not included in any zemindary mehals. For instance, the cities of Calcutta, Madras, and Bombay, and their environs, may be sold, or rather converted, from khiraj into lakhiraj, with evident benefit both to the in any zemindary mehals. Government and the occupiers.

7. The measure has already been sanctioned for the collectorate of Madras. I am not aware to what extent people have availed themselves of its benefits in that town; but from the failure of a similar attempt in Calcutta, I am not very sanguine as to a speedy realization of the plan. Some years ago, the Calcutta collectorate issued a notification to the effect that it would forego its claims to the land tax in Calcutta for ever, upon payment of a sum equal to fifteen years' tax. The offer was as liberal

tax in Calcutta for ever, upon payment of a sum equal to fifteen years' tax. The offer was as liberal a one as can be conceived; but I believe very few came forward to respond to it.

8. Nevertheless, the project should not in my opinion be abandoned. The benefits which both Government and the occupiers will derive from its realisation are obvious. The former will gain to the extent ment and the occupiers will derive from its realisation are obvious. The former will gain to the extent of the saving that may be effected in the department of revenue collection, the charges of which, in relation to the petty holdings which constitute our larger cities, are well known to be disproportionately The latter will obtain exemption for very valuable property from the constant risk imposed by the revenue collection laws.

9. The realisation of this project I believe may be hastened by affording facilities for the registration of the names of those who are willing to commute their yearly rent for a fixed sum. A law might afterwards be passed to compel the few holders who may be expected to be recusant to accept the

10. There remains, then, the great question of permitting the redemption of the land-tax generally in India. As observed by the Secretary of State, there are serious difficulties in the way of carrying out such a scheme in provinces not permanently settled. The annual proceeds to be capitalized are uncertain in the provinces under temporary settlement. Nevertheless, an estimate approximating the

real annual value of lands may everywhere be formed.

11. The question is, whether such a scheme of redemption as has been proposed is expedient in policy, admitting it to be feasible in execution? The popular objection is, that it would anticipate the resources of posterity. The land-tax being the principal source of revenue in India, to diminish it permanently would be to cripple the resources of future Governments. Looking at the question, however, from a practical point of view, this objection does not appear to be very tenable. As the Secretary of State has well put it—"if a zemindar, bound to pay in perpetuity a fixed jumma of a certain amount per annum, is permitted to redeem that obligation by the payment of an immediate equivalent, and the amount so paid is applied to the extinction of debt, the Government remains in precisely the same financial position, the balance of its receipts and charges being unaltered."

12. Furthermore, it should be borne in mind, that though a portion of the proceeds of direct taxation

12. Furthermore, it should be borne in mind, that though a portion of the proceeds of direct taxation may thus be alienated, the general stimulus which the creation of freeholds in the country will afford to the industry of the country, and the increased prosperity which will undoubtedly follow the measure, will contribute materially to the development of the indirect sources of revenue. Taking the single Taking the single item of sea customs, for instance, and making all allowances for the increase manifest in it as caused by the opening up of fresh markets for sea-borne goods in the Upper Provinces, there can be little doubt that the settled provinces of Bengal now contribute a great deal more towards that source of revenue than they did at the time of the settlement. This is a result of increased material prosperity, and if the redemption of the land-tax promotes that, it will financially, as in other respects, be to a certain

extent a beneficial measure.

13. But one point to be considered is, the extent to which the plan is likely to be carried out. Were an offer this day made to the zemindars of Bengal to commute the land tax for an immediate equivalent, say at 20 years' purchase, I doubt whether in 10 years a tenth part of the Bengal land revenue would be redeemed. The fact is, there is not capital enough in the country for such a process; and what capital there is, is more profitably employed. The practical effect of such an offer would probably be to induce a few zemindars to redeem mehals, in which their family residences are situated,—an effect, the social benefit of which would be considerable, though perhaps the financial results will not be commensurately large.

14. The stability of landed fortunes has been seriously endangered, since for the old Mogul system of realising the revenue by penal process and sequestration, has been substituted the more civilised and summary method of selling the defaulting estate. In these provinces it is well known that a very few only of the families with whom the decennial settlement was made are still in possession of their estates.

· A similar

A similar effect followed the first settlement of the first North-Western Provinces; and it was only by an arbitrary act of justice (Regulation I. of 1821), that the land was rescued from the hands of its parcenu owners. In Madras, the majority of zemindar families are extinct, or have been displaced from the

possession of their lands.

15. The exigencies of the public revenue require a stringent "sale law," and under a stringent "sale law" landed estates must always remain exposed to risk. But if it be impracticable so to modify the system of collection as to relieve landed property in general from that risk, it would, I think, be a vast social benefit if resident landholders could be induced to redeem the mouzahs they reside in, their nij grams, by the immediate payment of a single sum. Those who shall have acceded to this arrangement will have secured their families against one great risk of falling into absolute poverty, and incurring entire loss of position and social influence; and I believe, as the country progresses in wealth and intelligence, these advantages will be better and better appreciated and availed of.

16. It is not the zemindary body only who will share in this benefit. The tenantry generally suffer at every change of landlords. New landlords, by a custom very prevalent in Bengal, increase rents and resume little lakhiraj properties through love of gain, which in their case, is unmitigated by previously existing bonds of friendship and regard.

ously existing bonds of friendship and regard.

17. The Secretary of State has adverted to the political benefit that would follow a general abrogation of the land tax. Undoubtedly, every owner of untaxed land will almost necessarily be a loyal subject; for every one knows that a new ruler will be sure to impose a tax on the land. But as the operation of the measure is, as I have already said, not likely to be very extensive, the increase of the expected political benefit will be proportionately limited.

18. On the whole, however, the projects discussed in the Despatch of the Secretary of State appear to me to be such as the Government may adopt with sure benefit to the community, and with no injury, if without much benefit, to itself. Their adoption will not entail much preliminary labour or expense. And though their full realisation may not be expected to take place within years, they will, from the moment of adoption, operate to the benefit of the country by stimulating enterprise, and adding to the security of landed property.

From A. GROTE. Esq., Commissioner of the Nuddea Division, to the Officiating Secretary to the Government of Bengal, No. 8, dated Alipore, 6 February 1860.

I HAVE the honour of acknowledging the receipt of your letter, No. 2844, dated 23d ultimo, with its enclosed despatch, on the subjects discussed, in which his Honour the Lieutenant Governor has called for my opinion.

2. The questions discussed by Lord Stanley are two; the granting of unoccupied lands in perpetuity discharged from all demand for land revenue, and the permitting landowners to redeem the annual tax

now assessed on their estates.

3. It appears to me that to grant a perpetual tenure of large tracts of unoccupied land, on the easy terms at present offered in Assam, Darjeeling, and the Soonderbunds, would be to repeat the error of 1793, and that to allow grantees to buy a discharge from all future demands for land tax, by a present payment of the value of the annual tax chargeable on their grants under those terms, would be a

culpable sacrifice of prospective State income.

4. For the terms now offered designedly abandon to the grantee a large margin of profits under the current settlements, with an express view to the lands being returned to the State on the expiration of this settlement in a vastly improved condition. The permission to commute by a single payment the annual tax now chargeable on their grants for a term of years, which the present orders give to all grantees, is fair and reasonable. A similar privilege should not, I think, be given to commute in discharge of all future claims for tax, except on revised terms of grant.

5. This revision should provide for the annual tax being fixed at an amount scarcely short of what the State expects to find the land capable of paying on the expiration of the period of our present designedly moderate settlements. The State would not be justified in fixing the tax at all below that amount, if it were not for the advantages promised by the immediate location in its provinces of a

numerous body of enterprising settlers.

6. I doubt whether commutation on such terms would be sought so long as the present rates of interest prevail. The same consideration would, it has always been my opinion, interfere with any general resort to the privilege it proffered to Bengal landholders to reedeem the land tax. And this brings me to the other subject discussed in Lord Stanley's Despatch.

7. As observed by his Lordship, such a measure, in all permanently settled districts, could not be, if redemption payments were applied to the extinction of the imperial debt, otherwise than financially a sound and politically a wise and judicious one. But the valuation, to be in accordance with just principles of finance, would have to be based on the rate of interest which the imperial debt bears; 100 rupees of debt must be extinguished to save to the State five rupees annual expenditure or interest; but how many zemindars will pay an amount equal to twenty years' purchase to save himself from an annual payment of revenue of five rupees, when he can get 10 and 12 per cent. for his capital on mortgage or other good security?

8. I think that, if permission were to be given generally to effect redemption at 30 years' purchase, very few landholders indeed would avail themselves of it. The measure would be had recourse to on other grounds than that of being a good investment. So far as it has been sanctioned hitherto, it can hardly be said to have answered even in Chittagong, where petty landholders have for some years been allowed to redeem at ten years' purchase. In other districts, where similar landholders have the same privilege, none hardly have availed themselves of it. In Calcutta, where the pottah-holders are able to commute their ground-rent payments at fifteen years' purchase, and where many of these are Europeans (87.)

(87.)

and non-resident, the total number of redemptions, I find, in some six years, does not exceed 339 out

of some 14,000 holdings.

9. Now, petty landholders who have no agents at the sudder station, nd are obliged, consequently, to come in a long distance once a year to pay a few annas of revenue, at the risk of having their estate sold, have certainly great inducements to redeem. Possibly indolence and insufficient promulgation of the permission may have had something to do with the ill success of the measure, but the consideration that an estate, with an annual liability of eight annas and the risk of sale, is better than the same state secured as lakhirai at a cost of five ruppers each down has probably much more to do with it that an estate, with an annual mannity of eight annas and the risk of sale, is better than the same estate secured as lakhiraj at a cost of five rupees cash down, has probably much more to do with it.

10. I have not yet heard of a single case of deposit of Government securities to protect an estate from sale under Section XV., Act XI. of 1859, so that the risk of a sale is not, perhaps, after all, a consideration which would have much influence in determining a zemindar to redeem.

From W. Allen, Esq., Member of the Board of Revenue, to E. H. Lushington, Esq., Officiating Secretary to the Government of Bengal, dated the 23rd February 1860.

I have the honour to acknowledge the receipt of your letter, No. 2844, of the 23rd November last, on the subject of the redemption of the land tax of India.

2. The two principal points on which apparently an opinion is desired are—

1st. Whether it is expedient to permit the proprietors of permanently-settled estates to redeem the

land tax by an immediate money payment of its equivalent value.

2nd. Whether it is expedient to permit the redemption of the land tax of estates in which no permanent settlement exists, and in which no person possesses a legal right to a permanent settlement

of the Government revenue.

3. With regard to the redemption of the land tax of permanently assessed estates, I am of opinion that the experiment might be tried without much risk to the financial resources of the State. In fixing the amount of the money payment, the considerations referred to in the latter part of the sixth paragraph

of the Secretary of State's Despatch, must be very carefully attended to.

4. No doubt, an Indian landholder who has redeemed the land tax of his estate will be more loyal, or rather, will adhere longer to the existing Government than a zemindar who has not done so. The former, having more to lose, will ordinarily be less ready to join in any political movement for the subversion of the Government which guarantees to him his lands free from all fiscal demands; but the loyalty of an Indian landholder to the Government of an alien and Christian conqueror is of such a nature as to render it very inexpedient to make any large pecuniary sacrifice for the

5. I am satisfied that the redemption of the land tax will have no perceptible influence or effect on the conduct of the zemindars and the population in times of political convulsion. The fundholder of an European State is a prudent, reasoning, and reasonable being; an Indian zemindar, whether his land tax be redeemed or unredeemed, is not so; he is, as a class, under the dominion of fanaticism,

superstition, and ignorance, and rarely reflects on or acts for the future.

6. The redemption of the land tax, in districts where a permanent settlement of the land revenue does not exist, and where the law does not require such a settlement to be made, appears to me to be a measure of very doubtful expediency. The difficulties that beset the redemption of the land tax in the unsettled parts of India have been forcibly pointed out and explained in the Secretary of State's Despatch, and, after much consideration, I am unable to suggest any scheme which would, in my opinion, fully and satisfactorily overcome them.

7. On this side of India, in most parts where there is no permanent settlement of the land revenue, there are vast and valuable tracts of waste and unoccupied land, and even the land under cultivation is generally in an unimproved and neglected condition. The land is not, in fact, at present in a fit state for permanent assessment, and to fix the revenue for ever on the existing assets would be merely a

wanton waste of the public resources.

8. Those parts of India, such as the Provinces of Assam, Cachar, and Arracan, are perhaps the most improvable portion of the empire, and there can be no doubt, I think, that the value of land there will increase very largely when the resources of the country are efficiently developed by roads, railways, steam navigation, drainage, irrigation, and other means of material progress. The present assessment is not one tithe of the revenue which these productive and promising portions of the country may be reasonably expected to yield in a few years under a skilful and energetic administration.

9. Few persons will purchase and pay a fair price for remote prospective advantages to be derived from land in this country; few will be satisfied even with a large return for their capital which they will not live to see, and they will give nearly as much for a very long lease (70 or 100 years), as for a

permanent tenure.

10. All thoughtful and experienced Europeans must be perfectly sensible that our strange Indian Empire cannot endure for ever; they see therein the elements of danger, and perhaps the seeds of dissolution. Who can foresee what another century may produce in India? A Vote of the House of Commons-Exeter Hall, or Downing Street-may destroy our Indian empire. Every one feels and knows the difference between a permanent land tenure in British India and a freehold estate in the British isles, or even in some of the British colonies. In estimating the value of land in India, the political condition of the country must always form an important part of the calculation; no one will pay for an uncertainty the price of a certainty.

11. No doubt it will be wise to forego even very considerable prospective advantages for the sake of affording all encouragement to the development of the resources of the country by every kind of agency, European and Indian; but I consider it highly inexpedient, and indeed unnecessary, as a general rule, to permit the redemption of the land tax in those parts of India where the revenue

demand

demand has not been permanently fixed. There may be special cases in which it may be very desirable to commute the land tax at once on the best terms procurable at the time of commutation; but I think that very long leases on very easy terms, will in most parts of India, suffice to attract European and native capitalists, and to produce improvement not far short of what would be effected by a permanency of tenure and a fixed assessment.

12. I would allow each lessee to commute the annual revenue for the entire term of his lease by the

payment of the value of it.

13. Under some such scheme as this, persons would hold their lands, free from all revenue charge, for a very long period, and the Government would be able, when leases lapsed, to participate in advantages proceeding from any change of circumstances and the improvement of the country. A scheme of this kind would be applicable to persons having a large or a small capital, and would be equally advantageous to European settlers and to native agriculturists and speculators.

From Rivers Thompson, Esq., jun., Secretary to the Government of Bengal, to W. GREY, Esq., Secretary to the Government of India, No. ----, dated 31st March 1860.

In continuation of Mr. Officiating Secretary Lushington's letter, No. 438, dated the 9th instant, I am directed to forward herewith a copy of a letter, No. ——, dated the 28th ultimo, from Mr. H. D. H. Fergusson, of the Civil Service, containing his opinion on the subject of the redemption of the land tax.

From H. D. H. FERGUSSON, Esq., Bengal Civil Service, to E. H. Lushington, Esq., Secretary to the Government of Bengal, dated Patna, 28th February 1860.

WITH your letter, No. 2,844, dated 23rd November last, I had the honour to receive for report copy of a letter, No. 1,518, dated the 1st of August last, from the Secretary to the Government of India, in the Home department, together with a copy of a Despatch, No. 2, dated 31st December 1858, from the Right Honourable the Secretary of State for India, regarding which I have to report my opinion as follows:

2. I think, that, in those parts of India which are under perpetual settlement, it would be highly advisable for the Government to permit the redemption of the land tax by the immediate payment of a sum of equivalent value, provided the amount so paid is applied invariably to the extinction of

3. Were there no other advantage whatever, the political results of such a change might alone be

sufficient to ensure its adoption.

4. But there are numerous other weighty and obvious advantages in this important scheme, which, while rendering every right in the soil more secure than at present, must thereby greatly encourage the employment of capital in the development of the material resources of India, and at the same

the employment of capital in the development of the material resources of India, and at the same time, in some degree, tend to reduce the cost of establishments for the purposes of collection.

5. In order to fix the value of the annuity payable to Government from every perpetually settled estate, I may assume the ordinary rate of interest on the debt to be 5 per cent.

6. If, then, the owner of a perpetually settled estate be bound to pay a perpetual jumma of 100 rupees per annum, the value of that annuity is 2,000 rupees, and, provided that sum, when paid to Government by the zemindar, be applied to the extinction of debt, the Government will, by accepting a single payment of 2,000 rupees, be financially in precisely the same position as when the jumma of 100 rupees per annum was received from the zemindar with the right hand, and paid to the fundholder with the left. Financially in the same position: but politically in a position impressurable extension. with the left. Financially in the same position; but politically, in a position immeasurably stronger and better in every respect.
7. Twenty years' purchase of the jumma of a perpetually settled estate would seem, then, to be the

value of the fee simple of that estate.

(87.)

8. But would any landowner possessing the capital accept those terms?

9. Clearly he would not. He would prefer to purchase Government securities to the required amount, and deposit them with the collector, as he is authorized to do by Section XV., of Act XI.

10. By thus acting, he would, in effect, hold his land in fee simple; for it could never be sold for arrears of revenue; and he would besides have his Government securities to the value of that fee

11. Unless I am mistaken, then, it seems that although it would be highly advisable, in permanently settled districts, to permit the redemption of the land tax by the immediate payment of a sum of equivalent value, very few zemindars possessed of that sum would be likely to take advantage of the permission.

N 3 ·

PUNJAB.

(Revenue.—Land.—No. 927 of 1859.)

From A. A. Roberts, Esq., Officiating Financial Commissioner for the Punjab, to R. H. Davies, Esq., Secretary to the Government, Punjab and its Dependencies, dated Lahore, the 3d December 1859.

As directed in your letter, No. 538, dated 17th May 1859, I have the honour to submit herewith a general statement, showing the amount of land in the Lieutenant-

Governorship of the Punjab absolutely at the disposal of Government.

The lands are classified according to the several heads alluded to by the Right Honourable the Secretary of State for India, in the Despatch of which extract was forwarded in your letter above-mentioned, and the opinions of the local officers as to the nature and capabilities of the several tracts enumerated, and their suitability or otherwise for colonisation, or for the employment of European capital, are appended in the body of the statement.

2 It will be perceived that, exclusive of the Trans-Indus District of Dehra Ismael Khan, the actual number of acres unappropriated is large, being 7,626,785 acres, or 11,917 square miles, and of these nearly the whole

is described as capable of cultivation.

Acres. 1,510,388 Mooltan 1,787,571 J,637,242 Jhung 13,917 Umballah 5,678 2,600 Kotekhaee Kotegurh 1,136 Jullundhur 10,000 Hoshiarpoor 225,057 174,357 Lahore Goojranwala Umritsur 15,000 2,536 Jhelum 506,834 Shahpoor 1,750,000 17,000 Dehra Gazee Khan Hissar Division

Total Acres

3. The greater portions of these lands constitute the wastes of the Baree, Rechna, Chuj, and Sind Saugor Doabs, so graphically de-They are not scribed in the opening of the first Punjab Report. suited for the permanent settlement of Europeans, but the upper portion of them would afford afford a fine field for European capital and enterprise.

4. The area suited from its climate for the colonization of Europeans is very limited indeed. In fact, the 800 acres of land at Kotegurh is the only tract at the absolute disposal of Government, which can at once be pronounced, both suitable from its climate for colonisation, and desirable from its known productive powers, for the investment of

capital.

7,626,785

5. The tracts of forest land on the slopes of the Himalayas, in the newly-acquired pergunnah of Nalaghur, might not improbably be suitable for tea plantation, and their elevation of 3,000 feet secures a mean temperature considerably lower than that of the plains, though hardly a climate that may be called temperate.

6. At Kotekhaee there are 2,600 acres of culturable land, but the elevation (9,000 feet) would appear too great, and the fall of snow too considerable to render it suitable for the purposes of colonisation, though the place might answer well as a sanitarium.

- 7. In the hill tracts of Huzara and Murree, it is asserted, there is not an acre of available land, and in the desirable district of Kangra the waste lands were made over at the time of settlement to villages. In the latter case a proposition has already been made for rectifying the omission of the settlement officer to assert the right of Government to forest and surplus waste lands; and I am now in communication with the Commissioner of Rawul Pindee as regards the Murree Hills.
- 8. Apart from considerations of climate, the tracts which offer a field for European capital and enterprise are the following:—the 1,116 acres in the fertile Doab of Jullundhur; the waste lands in Hoshiarpoor; the large tracts of forest, or rather jungle land, in the districts of Lahore, Goojranwala, Umritsur, and perhaps Googaira and Mooltan. Those in the districts of Shahpoor, Jhung, and other districts to the south-west, are far too arid and unproductive, and exposed to the influence of burning winds, to be thought of as offering any inducement for Europeans at present. I have no doubt that eventually the construction of canals and embankments will render these tracts fertile, and probably temper the climate; but in the meantime there is scope enough in the Baree and Rechna Doabs.
- 9. As regards the terms on which these lands should be made over to European applicants, I am of opinion that the introduction of British capital, and even the temporary settlement of Europeans, would be so beneficial that I would grant these lands on the most liberal terms.
- 10. Waste lands can be obtained in our colonies at from 5s. and 6s. per acre in the Canadas, to an upset price of 11. per acre in Australia and New Zealand. This lastmentioned

mentioned price is, however, considered much too high, and the sale of land has very much diminished, since the price has been raised.

11. The land revenue of the Punjab falls at the rate of only 5a. 2p. per acre on the total area; at 14a. 11p. per acre on malgoozaree or cultivated and culturable land; and at R.1 5a. 4p. per acre on cultivation. Those rates are taken from the printed census report of the Punjab, but since that was published, very large reductions of the Government demand have been made, and I believe that the rates have been reduced at least 2 annas an acre, all round. Indeed, in the Lahore district, after the revised settlement, the rates are as low as:

Rs. 0 4 4 Total Area.
0 5 6 Malgoozaree.
0 12 2 Cultivation.

- 12. Although the statements annually submitted by district officers, to show the market value of land, are not to be implicitly relied on, yet they do show approximately its value.
- 13. According to these returns, land frequently changes hands at about five years' purchase of the Government demand. Taking the malgoozaree rate of 14a. 11p. per acre, the value of an acre of culturable land at five years' purchase would be Rs. 410a. 7p.; this represents the price of the proprietary right only. I say nothing of the composition of the Government demand, because the land under consideration is unassessed waste, yielding at present no revenue to Government.
- 14. I venture to propose that waste land in the hills be disposed of on the same terms as Government lands at Darjeeling, viz., 10 rupees per acre. In the Baree Doab, down which the great canal will soon be open, waste lands might be put up at an upset price of 5 rupees an acre, in lots comprising not less than 500 acres, and in the other Doabs at half that price.
- 15. I do not by any means intend to imply that landed property in this country is not worth more than five years' purchase of the Government demand. There are innumerable proprietors who would not sell their hereditary lands at 50 years' purchase, or indeed at all; still land does not unfrequently change hands at the price I have mentioned, and a higher price would scarcely offer sufficient inducement to British capital, seeing that it can find employment on easier terms in far more congenial climes.
- 16. Neither do I think that Government will sacrifice anything by offering these terms.
- 17. There are 169,027 acres uncultivated and available land in the Lahore district. The rate on cultivation in that district is 12a. 2p. per acre; so that, if the whole of this land were brought under cultivation, it would yield a revenue of 1,29,000 rupees per annum. But it would take many years before the whole of the land could be broken up, and such a revenue obtained. I propose to sell this land at 5 rupees per acre, and if all were taken up it would yield a sum of 8,45,135 rupees, or about six and a half years' purchase of the full assessment above indicated. The sale proceeds, if devoted to reducing the debt of the country, would save from 33,000 rupees to 40,000 rupees per annum interest, or they might be still more profitably laid out in the execution of works of irrigation.
- 18. The rules for sales should, I consider, be the following, which are, with some alterations, substantially the same as were issued by the Sudder Board of Revenue of Bengal for the grant of waste lands in the Darjeeling Territory:—

1st. Grants of waste lands to be sold by auction at an upset price of 5 rupees an

acre in the Baree Doab, and half that price in other Doabs.

2d. Sales of grants of waste lands shall be made from time to time at the office of the deputy commissioner, on application for that purpose, in such manner, and under such rules as may be laid down for that purpose by this office, full and sufficient notice of the day of sale, and all other needful particulars being given to the public. Should it in any case be deemed inexpedient to grant the land applied for, the case shall be referred for orders of this office, through the commissioner.

3d. Every grant proposed to be sold shall first have its boundary decided by an officer appointed by the deputy commissioner.

4th. No grant shall be sold of less than 500 acres.

5th. A purchaser at auction of such grant or grants, shall make a deposit at the

time of purchase, of 10 per cent. of the purchase money.

6th. The balance of the purchase money shall be paid in annual instalments of 10 per cent., and in default of such payment the sale shall be considered void, (87.)

the deposit and any prior payments of purchase money being forfeited to Government, and Government shall be at liberty to re-sell the land on its own account.

7th. The Government reserves to itself the right of making such roads and bridges as may be necessary for public purposes in all lands purchased as above, and also to such indigenous timber, stone, and other materials as may be required for making and keeping the said roads and bridges in repair. Land taken for these purposes shall be paid for at the rate at which it was purchased, by refund of the money paid for it, and compensation shall be granted, when claimed, for any damage done to the plantation in the construction of the works.

, 8th. The sale shall convey a title to all mines and minerals within the limits of the grant sold. But a tax not exceeding 10 per cent. of the gross produce of such mines and minerals shall be leviable by the Government in such manner and

under such rules as may hereafter from time to time be determined.

I have, &c.,
(Signed) A. A. Roberts,
Officiating Financial Commissioner, Punjab.

(No. 1588.—Revenue Department.)

Copy of the above and of its enclosed statement forwarded to the Secretary to Government of India, Home Department, Calcutta, in reply to his letter, No. 847, dated 27th April last.

(Signed) R. LAWRENCE, Major,
Military Secretary,
For Secretary to Government, Punjab.

STATEMENT showing the Quantity of CULTURABLE LAND in the several Districts of the Punjab absolutely at Government disposal.

Division.	District.	Description of Culturable Land.	Area in Acres Measured or Estimated.	Remarks by Deputy Commissioners.	Remarks by Commissioners,
Cis Sutlej -	Umballah Thancsur Loodiana -	Forest lands None.	13,917	This tract is called "Bun Kulesur;" it lies just within the Sewalik range, one end resting on the Jumna; sâl, jhâl, and saun trees grow on the land. Mr. G. Campbell and Mr. Melvill appear both to have been in favour of preserving the timber on the land, and my own opinion is in favour of this course. It seems useless to try to force timber to grow in places at present bare of it, and at the same time to cut down small patches of forest which already exist; owing to injudicious felling of timber, it will be many years before there is any more fit to cut. I have entered the whole area of the forest land, but I should add that the Puthans of Khizrabad receive balf the revenue, and apparently have a just claim to balf the proprietary right. Owing to my having no personal knowledge of the tract, I am unable to say anything regarding its suitability for cultivation. It was leased for upwards of 20 years to a Mr. Dawes, who only succeeded in bringing 576 acres under cultivation, and these have been declated by the Settlement Officer to belong to the cultivators.	Half this tract can only be considered available. The soil is poor and stony. Its elevation above the sea is about 1,100 feet. The climate therefore is tropical. A present the area is covered with rank grass and forest trees. Water is scarce, and obtained from springs, or from the river Jumna Wells cannot be sunk, except a enormous outlay, as the depth a which it lies is great; the rive Jumna is close by; limestone is found in fair abundance. Labout also is scarce, and must be brough from other villages in the plaint. The climate is like the terai, an fever prevails at the fall of the year. It is accessible by goo roads, and is about 45 miles distant from Umballah, about 3 from Saharunpoor, and about 3 from Dehra.

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c.—continued.

Division.	District.	Description of Culturable Land.	Area in Acres, Measured or Estimated,	Remarks by Deputy Commissioners.	Remarks by Commissioners.
	Simlalı	Forest lands: Koondloo jungle - Plassey ditto Majroo ditto Dhurmpoor ditto - Pullee ditto Malown ditto	420 224 762 3,166 95 1,011	Pergunnah Nalogurh tolerably accurate within 10 per cent.	The six first patches are waste lands covered, in the first five instances, with trees and brushwood. They lie on the slopes of hills about 3,000 feet above the sea, and were formerly shooting grounds. It is possible that some of them could be applied to tea cultivation. Water for drinking purposes is abundant, but not for irrigation. Labour is scarce. Malown is grass land,
				•	in a higher elevation, otherwise the same. They are all accessible, being on the outer range of hills, and distant about 40 miles from Simla and 60 from Umballah, in a north-west direction towards the Sutlej.
		Kotekliaie	2,600	Approximation	The Kotekhaie jungle stands at a very high elevation, not less than 8,000 or 9,000 feet above the sea. The produce is pine trees and brushwood. The soil is good, labour pretty abundant, and water springs plentiful. Potatoes would thrive here, and perhaps tea; but snow falls in considerable quantities. The distance from Simlah is about 40 miles due east. The roads are good for mountain roads up to within eight miles of the jungle, and a post-office; climate very bracing and pure.
	•	Kotegurh	. 603	Ditto	At this station there is a mission, and a tea plantation has been started by a Mr. Berkeley. The elevation is about 6,500 feet above the sea. The situation is open. Snow does not lie long. Water for drinking abundant; climar good. Distance from Simlah 6 miles north-east. Good roads t whole way. A post-office. Labot plentiful. The soil is covered with brushwood, but is good.
•		Burrowice Total	9,078	There is a considerable extent of Government forest land, but so long as the cantonment exists, and a large consumption of fuel takes place, the Government forest lands cannot be available for settlers.	I agree in this view.
Trans-Sutlej -	Jullundhur -	Grass land (Buer Sarungwal).	1,136	Commonly called the "Sarungwal Beer;" at present used as a grass preserve for the cavalry in cantonments; but owing to its distance not much resorted to. The water is 22 or 24 feet from the surface. It was culturable; the land being considered good, and would make a good estate, not subject to inundations. Is about 10 or 12 miles from the Sutlej, and about two miles from the Grand Trunk Road; as there are other grass preserves for cantonments, this may be considered available for agricultural purposes. The land has never been assessed, but it is equal to that of culturable unirrigated land of surrounding villages, of which the average revenue rate per acre is Rs. 1.8 a. This is the only tract of land at the disposal of Government in the district available for agricultural purposes. I have not considered myself called upon to make any remarks as to the terms on which a grant of this land might be made to candidates desirous of leasing or purchazing the same.	
(87.)	.	, ,		O	STATEMENT

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c.—continued.

Division.	District.	Description of Culturable Land.	Area in Acres, Measured or Estimated.	Remarks by Deputy Commissioners.	Remarks by Commissioners.
Trans-Sutlej -	Hoshiarpoor -	Forest Lands : Kurrunpoor Burkun- dee, in 1st Division.	4,000	Bamboo forest culturable, but profitable in the present condition.	Though 11,000 acres out of the available land in this district are put down by the local authorities as not culturable for want
		Buncheel, in Pergun- nah Hurriana.	1,000	Not culturable for want of water	of water, I am disposed to think, from what I know personally of the tract in question, that patches of it would be suited for tea cultivation. At present the land is the site of a fir forest, which supplies the local wants of the Hoshiarpoor district, and the whole of it (the forest) could not be cleared away without
		Lohara, in Pergunnah Hoshiarpoor	10,000	Ditto ditto As the boundaries have never been measured, this area is roughly estimated on a map.	considerable inconvenience. If the land proved, on further ex- amination, to be culturable, a portion might be given for agri- culture, and portion reserved as a forest preserve.
	Kangra -	Forest lands Grass lands Sandy tracts, capable of irrigation. Swampy lands, requiring drainage.	}**** -1	All waste lands, except those at Holta, appear to have been given over indiscriminately to the zemindars as shamilat for grazing grounds. There is enough land for grazing and for European settlers too, in many parts of this district.	Although no lands are shown as available in this district, it will be found, on reference to a letter of mine, No. 376, dated 3d December 1858, that considerable tracts will be placed at Government disposal, should it be deemed advisable to
			16,136	=	rectify an error made at the set- tlement, by which the Government rights to forests and waste lands (of which in the district there are upwards af a million acres) were not specially reserved.
Lahore	Lahore	Forest land Grass ditto Sandy tracts, capable of irrigation. Swampy lands requiring drainage.		Much of the land is covered with small trees, and thickets of thorny plants. The sum realized by the sale of the wood will repay the cost of cleaning. The Baree Doab Canal will pass through or near the whole of the lands shown in this statement, in the Baree Doab amounting 1,69,027 acres, and the	
	Goojranwallah	Forest land Grast ditto Sandy tracts and swampy lands,	1,74,357	railway from Umritsur to Mooltan will also be in the immediate neighbourhood of most of the land. Above 56,030 acres are situated beyond the Ravee. The soil of the 1,69,027 acres first mentioned is good. It produces fine crops in favourable rainy seasons; but is unfit for any artificial irrigation, except that derived from canals, as the water in all wells sunk in the land is more or less brackish. This area is situated in the three Tehseels of this district, as per detail given below: • Rs. a. p. Tehseel Hafizabad - 1,63,686 3 11 Tehseel Goojranwallah - 7,246 0 0	No remarks.
	Ferozepore -	Forest lands	2017	Tehseel Wuzeerabad - 3,425 0 0 Total - Rs. 1,74,357 3 11 These lands yield both grass and trees together. Owing to trees growing on these lands it would be expensive to bring the same under cultivation. Besides the large jungle tracts in the Mum-	N. amada
		Grass ditto Sandy tracts, capable of irrigation. Swampy lands requiring drainage.	3,99,414	dote jageer (which are not at the disposal of Government), there are no lands answering these descriptions in this district; but 464 acres of bunjur land were taken up by Government at the time of settlement for four plantations, all of which are in the Zeerah	No remarks.
Umritsur -	Umritsur .	Forest land	8,457	In Pergunnah Umritsur, 2,898 acres. Pergunnah Tarun Tarun, 1,651 acres. Pergunnah Sowreean, 869 acres. Pergunnah Tulwundee, 3,039 acres. This is all culturable land. If properly taken into hand, forest cleared, wells sunk, and lands equally divided between industrious farmers of the neighbouring villages, would prove effectual to bring the lands in a year.	No remarks.
,	•	•	ı	short time under cultivation.	STATEMEN

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c.—continued.

		Description	Area in		
Division.	District.	of Culturable Land.	Acres, Measured or Estimated.	Remarks by Deputy Commissioners.	Remarks by Commissioners
Imritsur— con- (tinued,	Umritsur continued.	Grass land	5,045	In Pergunnah Umritsur, 1,722 acres. Pergunnah Tarun Tarun, 2,621 acres. Pergunnah Sowreean, 85 acres. Pergunnah Tulwundee, 622 acres.	
		Sandy tracts, capable of irrigation.	2,813	In Pergunnah Umritsur. The above remarks are applicable to Numbers 2 and 3.	
		Swampy lands	190	In Pergunnah Umritsur, 42 acres. Tarun Tarun, 20 acres. Sowreean, 78 acres. Tul- wundee, 50 acres. If these swamps were	
	Goordaspore -	None.		properly drained, they would be productive of rich crops.	
•	Sealcote	Forest lands Grass ditto	nil 578	There is very little improveable land in this district, which is already a very highly cultivated one. Culturable land absolutely at the disposal of Government consists only of rukhs aggregating 578 acres, situated in Tehseel Duska; the soil is pretty good, but the sinking of wells would be required to make it of any real profit. There is a strong local demand for land, so that by the end of this year I dare say this land will be given out on	
			•	clearing leases, as has been done with other Government rukhs.	
		Swampy lands requir- ing drainage. Sandy tract, capable of irrigation.	50,000	But parcelled off with every village; I calculated there is an improveable surface of 50,000 acres, not more, belonging not to Government but to the villages, which at present is used and required for pasture purposes; there	No remarks.
,		,	67,083	being a sad want of pasture land in this dis- trict, great difficulty would ensue, I fancy, if this land were made available for the purpose contemplated by the Home Government; the grant of it would certainly tend to break up the existing tenures, which are held together by the hand of joint responsibility; at the same time I fear there is little chance of this	
				being brought into a healthy state of cultivation until some restriction is put on that tenure, as more than two thirds of it appears to be land which could only be brought under the plough with outlay of capital, particularly the sinking of wells would be necessary. Now, if each owner is to get his share in such land before it could be set aside for cultivation,	
•	Rawul Pindee	None.		pauper proprietors would have small areas, in which there is no direct inducement to lay out large expenditure.	
ocelum !	Jheelum	Forest lands	186	The records only show this small area, but I should think there must be much more of this kind of land available. Brushwood land would be a more appropriate term than forest lands, which gives the idea of timber of large growth. The kinds of trees produced are	No remarks.
		,	-	principally those under the vernacular terms of Phoola (a Mimosa, I believe), the Ber (Bat Sysyphus Jujuba), and the Savintha (Bat Dadonora Sopindaccoe). To render the land culturable, the roots of the trees would have to be well stubbed out. The crops would be	
		Grass lands	2,536	dependent on rain. These lands are situated in the Tehseel Division of Pind Dadun Khan, a thousand [acres of which lies near the village of Sulla. The surface soil is covered with a short grass, and would be brought under cultivation by the erection of dams, so as to keep the drainage	No remarks.
•				water under control. The under surface water is so sait that it is not only useless for drinking purposes, but also for irrigation. Wells are, therefore, out of the question. There are also some 631 acres near Boorj Ahmud Khan of excellent land, in which wells could easily be sunk, as the river level	
				is very little below its surface. There are also some 500 acres at Chuk Shadee, not quite so desirable as the Boorj Ahmud Khan plot, but there are several ruined wells situated in it which could be restored at small	:

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STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c .- continued.

Dividine. Dividine. Dividine—one Christian Land. Acree, Sandy and Christian Land. Dividine—one Christian Land. Dividine Land. Dividine—one Christian Land. Dividine Land. Dividine—one Christian Land. Dividine Land.				Area in	•	
Declarate Decl	Division.	District.	of	Acres, Measured	Remarks by Deputy Commissioners.	Remarks by Commissioners.
Farm. The natural features of these plats are the many and a series of the continuence of			Culturable Lanc.			
Sundy soil 59 Sunmy lands - 69 Sunmy lands - 69 Sunmy lands - 69 Sorne continued to the center of over the continued of the transit of the center of over the center of the center o					Parara. The natural features of these plots are the same as Chuk Shadee, with the additional advantage of receiving the drainage water from the uplands. There are also two plots, one of 86 acres in the	
Southly lands - 60 bloom of the produced on these lands - 5,273 Goojerst - Ferest lands - 40,000 Although included under this beard, the Pubbea robbe and the produced on the produced produced timber of the produced on the produced produced timber of the produced timber of the produced timber of the produced timber of the produced			Sandy soil	59	Gunj Tehseel, alike in quantity and natural features, both dependent on rain. Suitable in the Jhelum Tehseel. The value of	
This large trace comprises the Kharian range, running parallel with and south-cest to the river Josephan. Its characteristics are stony, and the state of the state of the state of the state of grass in the rains, affording commodious graing ground. Phillaes trees bundant, but stumpy. The greater part of the culturative control of grass in the rains, affording commodious graing ground. Phillaes trees bundant, but stumpy. The greater part of the culturative control of grass in the season of grass of gr			Swampy lands		flow from the river. Bajra and Jowar can be produced on these	
Grass and low Jow jungle. May be considered culturable land; is at present divided into ratkin, and leased for growing purposes; would not be very profits. The land is cultivated every two in the interval. Water obtainable at a depth of 40 to 60 feet; small unless jungle trees met with at interval. Water obtainable at a depth of 40 to 60 feet; small unless jungle trees met with at interval. The land towards the interval. Water obtainable at a depth of 40 to 60 feet; small unless jungle trees met with at interval. The land towards the interpart of the diatric is bett in quality. Sandy tracts bordering on river. Sandy tracts capable of irrigation. Or irrigation irrigation irrigation irrigation irrigation irrigation. Sandy tracts capable of irrigation irrigation irrigation irrigation irrigation. Sandy tr		Goojerat -	Forest lands	40,000	rukh can hardly be considered as forest land. This large tract comprises the Kharian range, running parallel with and south-east to the river Jheelum. Its characteristics are stony, rocky surface, scarcity of water; good growth	
Sandy tracts bordering on river. Go.			Grass and low Jow	18 140	grazing ground. Phullace trees abundant, but stumpy. The greater part of the culturable ground has been made over to adjacent villages not recommended for proposed purpose.	
Shahpoor - Forest land - Grass ditto - 5,06,834 Mooltan - Mooltan - Forest land - 2,34,000 Grass ditto - 1,71,000 Sandy tracts capable of irrigation. Swampy lands - 5,66,834 Mooltan - Forest land - 2,34,000 Grass ditto - 1,71,000 Sandy tracts capable of irrigation. Swampy lands 1,71,000 Sandy tracts capable of irrigation. Swampy land requiring drainage. Fallow - 1,10,5,388 Isoland of either these kinds are found in the Microland in the Microland requiring drainage. Fallow - 1,74,901 Jhung - Forest lands 15,49,914 Jhung - Forest lands - 15,49,914 Jhung - Forest lands - 1,549,914 Jhung - Forest land - 2,34,000 Jhung - Jhung - 1,549,914 Jhung - Jhung - 1,549,914 Jhung - Jhung - 1,549,914 Jhung - 1,5				10,140	present divided into rukhs, and leased for grazing purposes; would not be very profitable, as slightly impregnated with salt. Similar land is cultivated every two or three years by zemindars, and left fallow in the interval. Water obtainable at a depth of 40 to 60 feet; small useless jungle trees met with at intervals. The land towards the	•
Shahpoor - Forest land - Grass ditto - 5,06,824 Mooltan - Mooltan - Forest land - 2,34,000 Grass ditto - 1,71,000 Sandy tracts capable of irrigation. Swampy land - 2,34,000 Grass ditto - 1,71,000 Sandy tracts capable of irrigation. Swampy land requiring drainage. Fallow - 11,05,888 15,10,388 Indeed and pickee jungle; large portions diable to be swept away in high floods. These lands are for the most part unfit at present for agriculture, much might be done towards bringing portions of it under cultivation by sinking wells in it, but at present the land is chiefly valued. But at present the land is chiefly valued by the aid of inundation canals and wells. These lands are for the most part unfit at present for agriculture, much might be done towards bringing portions of it under cultivation by sinking wells in it, but at present for agriculture, much might be done towards bringing portions of it under cultivation by sinking wells in it, but at present for agriculture, much might be done to ward bringing portions of it under cultivation by sinking wells in it, but at present for agriculture, much might be done to wards bringing portions of it under cultivation by sinking wells in it, but at present for agriculture, much might be done to wards bringing portions of it under cultivation by sinking wells in it, but at present for agriculture, much might be done to wards bringing portions of it under cultivation by extended by cathering the lands and wells. These lands are for the most part unfit at present the land is chiefly valued by the aid of inundation canals and wells. These lands are for the most part unfit at present for agriculture, much might be done to the land is chiefly valued by the aid of inundation canals and wells. None of these lands are entirely many years; they can only be cultivated by the aid of inundation canals and wells. No lands of either these kinds are found in the Mooltan district. Although those lands are entirely warm years; they can only be cultivated by the aid of inundat					portion, about 300 acres, sandy waste land, generally good and rich, leased for grazing purposes, or used for raising Sisso planta- tions; requires considerable clearing to suit	
Mooltan Mooltan - Forest land - 2,34,000 These lands can only be cultivated by the aid of inundation canals and wells.		Shabpooor -	Forest land	_	grass and pilchee jungle; large portions diable to be swept away in high floods.	
Mooltan Mooltan - Forest land 2,34,000 Grass ditto 1,71,000 Sandy tracts capable of irrigation. Swampy land requiring drainage. Fallow 11,05,388 Isolated 1,05,388 These lands can only be cultivated by the aid of inundation canals and wells. No lands of either these kinds are found in the Mooltan district. These lands in the high bar can only be reclaimed by means of permanent vanals. No lands of either these kinds are found in the Mooltan district. These lands are entirely well cultivated by the aid of inundation canals and wells. Jhung Forest lands 15,49,914 Of this, 2,726 acres are in detached bits, and lie cultivated by cultiv			Grass ditto Sandy tracts capable of irrigation.	5,06,834 — —	present for agriculture, much might be done towards bringing portions of it under culti- vation by sinking wells in it, but at present the land is chiefly valuable as passure lead	
Grass ditto 1,71,000 Sandy tracts capable of irrigation. Swampy land requiring drainage. Fallow 11,05,388 These are tracts of lands which were formerly well cultivated, but have been lying waste for many years; they can only be cultivated by the aid of inundation canals and wells. These are tracts of lands which were formerly well cultivated, but have been lying waste for many years; they can only be cultivated by the aid of inundation canals and wells. These are tracts of lands which were formerly well cultivated, but have been lying waste for many years; they can only be cultivated by the aid of inundation canals and wells. Of this, 2,726 acres are in detached bits, and lie cultivated by cutting and clearing the jungle and sinking wells, and the remaining 1,547,187 acres are situated in jungle bar, and can be brought under cultivation by clearing the trees and digging inundation canals. No lands are entirely at the disposal of Government, it is possible that in some instances claims to seignorial rights may exist. These are tracts of lands which were formerly well cultivated by the aid of inundation canals and wells. These are mere jungle lands, and do not produce timber. These are mere jungle lands, and do not produce timber. These are tracts of lands which were formerly well cultivated by cultivated by cultivated by clearing the cultivated by clearing the cultivated by clearing the product timber.					the fall of rain is sufficiently heavy to produce	
Grass ditto - 1,71,000 Sandy tracts capable of irrigation. Swampy land requiring drainsge. Fallow 11,05,388 I5,10,388 Jhung Forest lands 15,49,914 These lands in the high bar can only be reclaimed by means of permanent canals. No lands of either these kinds are found in the Mooltan district. These are tracts of lands which were formerly well cultivaled, but have been lying waste for the aid of inundation canals and wells. Jhung Forest lands 15,49,914 These are tracts of lands which were formerly well cultivaled, but have been lying waste for the aid of inundation canals and wells. Of this, 2,726 acres are in detached bits, and lie cultivated by cutting and clearing the jungle and sinking wells, and the remaining 1,547,187 acres are situated in jungle bar, and can be brought under cultivation by clearing the trees and digging inundation canals. It is situated between the rivers Ravee and Chenab; this of course requires more clearing than latter description.	Moolian	Mooltan -	Forest land	2,34,000	These lands can only be cultivated by the aid of inundation canals and wells.	None of these lands produce timber but only fuel.
Jhung Forest lands 15,49,914 These are tracts of lands which were formerly well cultivaled, but have been lying waste for many years; they can only be cultivated by the aid of inundation canals and wells. Of this, 2,726 acres are in detached bits, and lie cultivated by cutting and clearing the jungle and sinking wells, and the remaining 1,547,187 acres are situated in jungle bar, and can be brought under cultivation by clearing the trees and digging inundation canals. It is situated between the rivers Ravee and Chenab; this of course requires more clearing than latter description. Although those lands are entirely at the disposal of Government, it is possible that in some instances claims to seignorial rights may exist. These are mere jungle lands, and do not produce timber.			Sandy tracts capable of irrigation. Swampy land requiring	1,71,000	No lands of either these kinds are found in the	
lie cultivated by cutting and clearing the jungle and sinking wells, and the remaining 1,547,187 acres are situated in jungle bar, and can be brought under cultivation by clearing the trees and digging inundation canals. It is situated between the rivers Ravee and Chenab; this of course requires more clearing than latter description.				15,10,388	many years: they can only be cultimated t	at the disposal of Government, it is possible that in some instances claims to seignorial rights may
		Jhung -	Forest lands	15,49,914	jungle and sinking wells, and the remaining 1,547,187 acres are situated in jungle bar, and can be brought under cultivation by clearing the trees and digging inundation canals. It is situated between the rivers Ravee and Chenab: this of course requires	These are mere jungle lands, and do not produce timber. STATEMENT

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c.—continued.

Division.	District,	Description of Culturable Land.	Area in Acres, Measured or Estimated.	Remarks by Deputy Commissioners.	Remarks by Commissioners.
Mooltan — con- tinued.	Jhung — con- tinucd.	Grass lands	1,31,567	This portion is situated in high bar, and can be cultivated by clearing out and the aid of canal, being between the rivers Ravee and Chenab, at present used for grazing.	
	·	Sandy tracts capable of irrigation. Swampy lands requir-	-	There are no sandy tracts in this district culturable. In the jungle bar some lands are cultivated in the rainy seasons by camel graziers, mentioned in surveyor's returns as in cultivation. Besides the above there are 4,986 acres, mentioned in surveyor's returns as ponds and jheels; they are dug in the hot weather, and full in the rains, and require drainage then to bring them under cultivation. The whole district is destitute of water, but from position of the rivers, its boundaries, canals would be of easy execution.	These are mere jungle lands, and do not produce timber.
:		ing drainage. Fallow	5 6,090	Of this 7,499 acres are in detached bits near villages, and may be considered fallow; the	Vide remark in Mooltan district.
		,	17,37,571	remainder, 48,591 acres, is in the jungle bar; it requires little clearing, and is recorded in surveyor's returns as fit for cultivation, &c., and canals would be preferable to wells for irrigation, the water being at a great depth, and in most instances brackish.	
	Googsira	Forest lands	1,81,966	Situated in the fine Tehseels of this district, most generally in large extensive plots, with small patches of occupation interspersed here and there; thus:—	A few acres of these lands produce timber.
	le .	•		"Googaira, 1,02,500 acres; Hoojra, 5,000; Pak Puttun, 2,030; Hurrecpoor, 52,220; and Syndwala, 20,216. Of this land that lying in the Googaira Tehscel would require caual irrigation. Land of good quality, that lying in the Syndwala and Hoojra Tehseels would require well irrigation. The land in the Pak Puttun Tehseel is on the banks of the Sutlej, and could be brought into cultivation by irrigation from inundation cuts and the river."	•
		Grass lands	5,69,685	Lying in the Tehseels of: Acres. Googaira - 1,26,000 Hoojra - 7,500 Hurruppa - 85,965 Syndwala and Googaira Teh- Hurruppa - 85,965 Syndwala - 5,50,220 Quire, accord-	·
	• .			ing to locality, irrigation by canals and inundation cuts. The lands in the Hoojra and Hurruppa Tehseels could be cultivated by well irrigation; a few plots barren.	
•		Sandy tracts capable of irrigation.	96,784	Ditto Hoojra 5,532 This land may be Ditto Hurruppa 90,552 said to be barren and useless, that lying in the Hoojra Tehseel would perhaps become productive by inundation for two or three years previous to occupation.	•
		Different sort of lands	2,46,641	Lying in the Tehseels of : Googaira - 58,661 Sandy plains, Hoojra - 62,980 Tracts impreg- Hurruppa - 1,25,000 nated with kul-	
		٠.		lur and patches; the culturable of little value, owing to their limited extent,	
		Fallow	5,41,866	Lying in the Tehseels of: Googaira - 1,12,000 Pak Puttun 3,07,170 Hurruppa - 44,500 Syndwala - 78,196 pally canal irrigation. A portion of that in Googaira could be reclaimed by wells. The land in Hurruppa could be	Fide remark in Mooltan District.
		Swampy lands -	None.	recovered by well irrigation.	
(87.)			16,36,249	О 3	Statement -

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c.—continued.

Division.	District.	Description of Culturable Land.	Area of Acres, Measured or Estimated.	Remarks by Deputy Commissioners.	Remarks by Commissioners.
Mooltan — con- tinued.	Moozuffergurh	Forest lands	1,000	This is rather scrub than forest, and is used as fuel; it could not be cleared without much labour and expense, and the soil is so bad that it is not worth clearing. It supplies good fuel to the steam-boat wooding stations.	A portion of these lands are per- haps fallow.
		Grass lands	16,134	This is covered with a coarse sort of plant esteemed as food for camels. Little or none of this area would repay the trouble or expense of clearing. It may safely be asserted that no parts of these tracts, nor indeed of the entire district, are at all suited for Euro-	
		Sandy tracts capable of irrigation.		pean settlers.	
•		Swampy lands requir- ing drainage.	17,134		
		Fallow			
	'	Fallow			
		•	49,01,335		,
Leiah	Leiah	Grass land	2,50,000	These lands are of a mixed sandy description, are situated in the Thul, on sandy waste; they might be brought under cultivation at a considerable expense, and could only be watered by means of wells, the water being obtainable at a depth varying from about 25 to 60 feet from the surface.	I am acquainted with a great deal of the land reported on, and though in many instances the soil is fair, and would respond well to irri- gation and scientific bunds of the hill streams, together with wells, might in many instances afford
	•	Waste lands	15,00,000	Might possibly come under cultivation if a large	that irrigation, while large canals from the main rivers would pos-
,		,	17,50,000	canal were taken out of the Indus at Maree, and brought down the middle of the Doab.	sibly answer in other instances; still from the general aridity and
	Dehra Ghazee Khan.	Forest lands	11,851	Roughly estimated; not measured; principally in the two centre Tehseels of the district (Dajil Hurrund, and Dehra Ghazee Khan).	sterility of the whole tract, the great heat of the four summer months, and the absence of the relief of periodical rains, and the neighbourhood of the border,
·		Grass lands	12 -	Seven acres reported in Dehra Ghazee Khan, and five in Dajii Hurrund.	the fact of the country being over- run in the winter months by camps of wandering merchants, it does
•		Sandy tracts capable	3,200	All in Dajil Hurrund Tehseel.	not appear to me to be a part of the country which would be popu-
		of irrigation. Swampy lands	· 5,752	Ditto ditto.	lar with European settlers. The cotton plant raised under wells is
]	Swampy lands	3,534	In Dehra and Dajil Hurrund Tehscels. These	 very fine, and indigo would pro- bably thrive well with irrigation,
			24,349	are estates in which Government has always. received the proprietary dues since the time	but the soil is always dying with thirst.
				of the goojuro, some 500 years back. I have recommended the proprietary dues being put up to sale; there would be no difficulty in disposing of them, and I see no advantage in retaining them.	The project of bringing the waters of the Goombelah through a pass named Thurre, I have not been able exactly to identify; that as regards the bringing of the Khurrum through the larger valley cannot be known, whether it would really be feasible or not till levels are carefully and scientifically taken, and then it would be a question whether the Khurrum would afford sufficient water to afford extensive cultivation in the larger valley and on this side. My own epinien is that there would be plenty of water, and that the
• .	Dehra Ismael Khan.	Large valley The Put	20 miles by 3.	Soil culturable, but a total deficit of water: it is the nearest road from Deyrah to Esakheyl, but is never travelled; on this account it being easier for the wayfarer to go round by Peyzoo and Sukkee than to risk death by drought in the large valley. Some natives have an impression that the water of the Koorrum might be brought through this valley, but there is doubt about the levels, and also as to the supply of water the river would provide. Some portion of this land is sandy, and not fit	point is worthy of examination.
•			by <i>5</i> .	for cultivation, but the larger part might be rendered productive by a liberal supply of water, of which there is, however, none at present; wells alone would answer, the supply from the hill streams being very uncertain; water not available under from 60 to 100 feet.	•

Statement

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjab, &c.—continued.

🛴 · Division.	District.	Description of Culturable Land.	Area in Acres, Measured or Estimated,	Remarks by Deputy Commissioners.	Remarks by Commissioners.		
Leigh - con- tinucd.	Dehra Ismael Khan—con- tinued,	Tract south of the town of Deyra Ismael Khan.	SO miles by S.	Soil the same as in the Put above-mentioned, and the Deputy Commissioner thinks that something might be done to provide irrigation from the Loonee. I should not be sanguine about this, as it is with difficulty that irrigation is provided for the Talooqua of Sherroo above this tract.	· .		
		Tract running from Gundee in the Kho- lachee Tehseel, to the Deyra Ghazee Khan border of the district.	40 miles by 7.	Soil the same as in the Put; some irrigation might be provided by damming up-hill streams, but wells would be the only safe standby; water would be available at from 60 to 100 feet; this tract is not on the border, which would naturally be culturable, and where, by bunds, hill streams might be made available for irrigation, but they are much exposed, and in case of hostility arising with the hill tribes, cultivation, tenements, &c., would not be safe.	•		
<u>-</u>	-	Tract on the left bank of the Koorum river in Murmut, Ditto under the Ghub- ber Hill in ditto.	6 miles by 3. 12 miles by 8.	Soil sandy and poor, much cut up with ra- vines, which however would be of no use for purposes of irrigation. Soil better; where irrigation is available, fine crops are produced, but the position is very much exposed, lying close under hills in- habited by some of the strongest tribes of Wuzeerees, with whom at any time we might be involved in hostilities.			
(Tract on the Wuzee-ree Thul, north of Bunnoo. The above may roughly be reckoned as 4,74,880 acres.	12 miles by 4. 4,74,880 22,49,229	Soil sandy in parts, but generally good, and where water is available, or in seasons when rain falls plentifully, it produces excellent crops. I doubt if it would be possible to sink wells in the higher parts. Large portions of this thul are cultivated by the Wuzecrees, whose camps in the cold weather cover the greater part of it, it being the grazing ground of their cattle, for which privilege they pay a yearly tribute; portions might be cultivated without interfering with them, but it would not be advisable to settle the whole of the grazing grounds; and from want of water, I believe, it would be very difficult to do so.	•		
Peshawur -	Peshawur Huzara		None.	With the exception of Yusufzaie, where suffi- cient data are not procurable to admit of a report being made.	In both of these districts the leases of the present settlement included all lands, and though I am of opinion that it will be wise at the next settlement to exclude (with the object of arranging for the settlement of new villages) some waste tracts from the leases, yet as the proprietary right will, in most cases be clear, the Government cannot be said to have the absolute disposal of such lands.		
	Kohat	Forest lands	8,7 <i>5</i> 4	These lands are situated in the narrow valleys of the Baizie and Samalzei Pergunnahs. The forest is situated, and might be easily cleared, but water is scarce.	Though the lands in this district are estimated at 16,479 acres, I am inclined to think the Deputy Commissioner has misunderstood the case, and that the land (which		
	•	Grass lands	6,695	Situated as above and culturable with considerable labour; means of irrigation scanty.	from its locality can never be sought by Europeans) though unoccupied, would be found to		
		Sandy tracts capable of irrigation.	1,030	These tracts are of little value, the crops would necessarily be poor, and liable occasionally	have claimants, if it were about to be appropriated.		
			16,479	to entire or partial submersion.			
•			16,479				
Hissar	Hissar -	Grass lands	1,902	Of this area 750 acres are to be set apart for the Government stud.	I find it impossible to make any specific recommendation as to the terms on which these lands should be rendered available to European settlers; but it seems to me to be		
	Jhujjur	Ditto	960	Is covered with water for a great portion of the year. Yields grass abundantly; would need extensive drainage.	a sine qud non that the absolute proprietorship should be sold, and that the Government revenue be commuted by one payment; in short, that the land should be sold free of revenue at so many years' purchase of the probable assets.		
(87.)	1		ı	O 4	STATEMENT		

STATEMENT showing the Quantity of Culturable Land in the several Districts of the Punjah, &c .- continued.

Division.	District.	Description of Culturable Land.	Area in Acres Measured or Estimated.	Remarks by Deputy Commissioners.	Remarks by Commissioners.
Hissar — con- tinued.	Jhujjur-con- tinued.	Forest land	10,965	Covered with timber yielding fire-wood. Fine grazing; are found to be more profitable let in their present state than they probably would be if let to cultivate; they are situated in six different localities.	
			11,925	In Pergunnah Dadree there is a jheel of con- siderable extent. The area is not known, nor has an estimate been made of it.	
	Sirsa	Grass land	405	A small grass preserve, from which the Euro- pean residents are supplied with grass. The produce is sold and credited to Government.	
•		Garden ditto	62 467	In the environs of Sirsa, forming four patches, each having a pucka well out of repair, depth from 90 to 100 feet,	
r	Rohtuck -	Forest land	2,375 2,375 16,669	This is a jungle with much underwood, formed by the late Newab of Dadree for sporting purposes. Judging by the surrounding land, this is well suited for agricultural purposes.	
Delhi	Goorgaon - Panenput - Delhi		None. None. None.	All the villages in this district are Zemin- darce, or Bhyacharce, or Putteedarce, upon the lands of which Government revenue has been fixed. There is no culturable land of any kind which is absolutely at the disposal of Government.	
		GRAND TOTAL - Acres	8,263,649		

ABSTRACT.

				Gr	анр Тот	PAT.	-	_	8,263,649
Unculturable	-	-	-	-	•	•		-	751,014
	•		-	-	-	-		-	3,596
O late a 1		•	-	•	-	-	-	-	<i>5</i> ,196,779
College at the	ınas		-	-	•	-		-	2,312,260
Forest and waste la									Acres.

Financial Commissioner's Office, Lahore, 3 December 1859.

H. E. PERKINS, (Signed) Personal Assistant, for Officiating Financial Commissioner, Punjab.

From R. H. Davies, Esq., Secretary to the Government of Punjab and its Dependencies to the Secretary to the Government of India, in the Foreign Department, No. 365, dated Lahore, 11 June 1860.

Mr. R. N. Cust, Officiating Financial Commissioner.
Mr. G. C. Barnes, Commissioner, C. S. States.
Mr. R. Temple ditto Lahore Division.
Major E. Labe ditto Trans S. States. Trans S. States. Colonel G. Hamilton ditto Mooltan Division.

THE questions treated in the Despatch from the Right Honourable the Secretary of State, No. 2, dated 31st December 1858, received under cover of your No. 1553, dated 1st August 1859, were referred as suggested by you for consideration by the selected officers marginally named. The following is an abstract of their several opinions.

2. The Officiating Financial Commissioner, Mr. R. N. Cust, states that he is unable to form any opinion worth offering; he considers that some of the officers consulted have entered into a wider discussion than was necessary under the interpretation of the

Despatch given in your letter under reply.

3. Mr. G. C. Barnes, Commissioner, Cis-Sutlej States, writes:—It is difficult to know on what subject opinions are asked. There are three questions all intimately connected

1st. The commutation of current leases to a fixed sum.

2d. The commutation of the land tax in perpetuity by a like payment to be applied to the extinction of the Indian debt.

3d. The grant of unoccupied land at the disposal of Government on payment of a sum which shall discharge the grantee for ever from all demand on account of land revenue.

4. Mr. Barnes takes the case of waste lands first. Remarking that in the Punjab and its dependencies there is no great extent of such lands, he goes on to recommend that, where they exist, they should be put up for sale at an upset price, and sold free of all demand for revenue. The only condition that I would observe is, that the sale should not be forced. The demand for such land should be watched, and the market should be moderately supplied, and thus good prices will be realized.

5. Mr. Barnes further states that the same terms may be fairly extended to grantees who are in possession of terminable leases charged with a progressive demand for

6. As regards the commutation of the land tax in perpetuity by an immediate payment to be applied to the extinction of the Indian debt, Mr. Barnes endorses the financial and political arguments in favour of this measure urged by the Secretary of State; but he considers it essential that some security should be given that the money thus obtained shall actually be devoted to the extinction of the debt.

7. Mr. Barnes would not at present permit the redemption of the land tax, save where, as in Bengal, it has been assessed in perpetuity. He considers that it will be sufficient to try the experiment in Bengal, and allow more time for the observation of the effect produced by the means at work for the development of the resources of the country in the North-Western Provinces, and wherever the leases are terminable.

8. Major Lake, Commissioner, Trans-Sutlej States, has confined his observations to

the expediency of allowing the redemption of the land tax in the provinces where it has not been perpetually fixed. He anticipates that the land revenue in those provinces will probably increase, and that a considerable sacrifice would be involved in its commutation. Looking at the question simply as a financial one, he is opposed to any general commutation. Still, on political grounds he would allow individuals to redeem the revenue due on lands held by them by one payment in special cases. "To fix," he. writes, "the British Empire in India upon a firm basis, the great want is a class whose " interests are closely identified with the British Government; and until this want is " supplied, there is nothing to prevent a recurrence of extensive insurrectionary move-" ments, having for their object the expulsion and extermination of the English race." Now, as regards the mass of the agricultural population, the past history in India shows how little influence they exercise on public events; except where their predatory habits induce them to plunder, they appear to regard with profound apathy and indifference any change of Government, and allow themselves to be handed over from ruler to ruler like a flock of sheep. To enlist the sympathies of these masses by good government. should be our continual aim, but to purchase their influence by any pecuniary sacrifice would, in my opinion, be highly inexpedient, as in their present state they are powerless for good or evil; that is, they neither foment insurrection, nor can they avert it. The upper classes are those to whom our rule is most distasteful, and who will always furnish the ringleaders of rebellion. It is to them, rather than to the mass of the agricultural population, that I would offer inducements for casting in their fortunes with the British Government. For instance, I would apply Lord Stanley's measures in a somewhat modified form to all jagheerdars and maafeedars holding life tenures; on the payment of a fixed commutation, I would allow them to turn their life into perpetual tenures, and would thereby extinguish among this class one great source of irritation against us. In like manner I would allow tributary chiefs to compound their annual payments by a fixed sum. I would extend the privilege of commutation to the most influential of the agriculturist class in each district, and also to native officers and non-commissioned officers in the ranks of our native army, a large proportion of whom are landholders. Further, with the avowed object of consolidating British authority in India, I would recommend that a similar privilege be conceded to all English settlers. I would also authorize the redemption of the land tax in all tracts, the cultivation of which was hindered by any

9. Mr. Temple, Commissioner of Lahore, gives his opinion as follows:-He considers that native proprietors allowed to redeem the land tax would become more attached to us, but that it will not do to lay too much stress on this argument, because they would probably expect whatever advantages they derived from our arrangements to be continued to them by any future rulers of the country; that the measure would increase the demand for land by European settlers; that, on the whole, it is desirable that

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European settlers should be universally allowed to redeem the land tax, but native proprietors to a limited extent. Regarding the terms of commutation Mr. Temple says, "Government could, I think, afford to sell the land tax at 20 years' purchase. In estates not permanently settled the period might be 25 years, or 30 years, as in England. The terms should be less favourable in an estate not permanently settled wherein Government has a claim to share in future profits than in an estate permanently settled where Government has no such claim. In regard to the terms for waste lands to be given to Europeans it is impossible to give so definite a rule. In ordinary cases I would calculate the probable revenue and the probable profits of the landlord in the event of the land being cultivated, and add the two together, and sell them at 15 or 20 years' purchase."

Major Hamilton, Commissioner of Mooltan, with reference to his own division in particular, considers both cultivation and population too backward to admit of the land tax yet being redeemed with advantage to Government, but that when land is wanted for the site of houses and for gardens, the occupants might be allowed to compound for

the land tax.

10. I am now briefly to express the Lieutenant-Governor's opinion on the following

points:--

1st. His Honour has no doubt, regarding the advantage of selling unoccupied lands in perpetuity discharged from all demand for land revenue on the part of the State. Wherever also such lands shall be leased, the lessees will be allowed, under the orders contained in paragraph 4 of the letter of the Secretary of State, the option of commuting the annual revenue for a fixed price per acre; no sales have yet been effected, but some of the tea lands are about to be put up for auction. The Government will, of course, retain the right of selling such waste lands or not, as it deems best. There are waste lands in some of the Doabs which would fetch little or nothing at present, but which the advent of irrigation will make valuable.

2d. His Honour does not think that many of the landholders in the Punjab on whose estates the land tax is assessed for a term of years, are in a condition to commute the annual revenue due from them. Still he would not exclude them from the possibility of doing so. But, as the Government has a claim to share in the prospective profits it will

be fair to fix the commutation at 30 years' purchase.

3d. His Honour sees no objection to allowing the redemption of the land tax whenever, as in Bengal, it is permanently assessed, provided that sufficient security is taken that the proceeds are bond fide appropriated to the extinction of the Imperial debt. The

commutation might be fixed at 20 years' purchase.

4th. His Honour considers that there would be a great political advantage in adopting the suggestion made by Major Lake, and allowing jagheerdars (with the sanction of Government) to convert their life tenure into a perpetual grant by the payment of a sum calculated at 20 years' purchase. But such commutation should not be allowed except on the condition that the jagheer shall thenceforth descend according to the law of primogeniture. In the Punjab some jagheerdars may be too poor to avail themselves of the privilege thus afforded; others might be able to buy up a portion of their present possessions; others the whole; undoubtedly such a measure, if carried out, would give stability to the existing aristocracy. It would also incite them to economy and good management by presenting to them an object to which most of them could attain only by retrenching their usual expenditure; and it would certainly closely attach the most influential families to our rule, for they could hardly count upon the maintenance of their purchased freeholds under any native Government. Chiefs paying tribute might also be allowed to compound by payment of a round sum. The money thus obtained should be devoted solely to the clearance of the Imperial debt. I am particularly to solicit the instructions of his Excellency the Viceroy so far as the question affects jagheerdars and tributaries.

5th. His Honour considers that, with the avowed object of strengthening British rule, all European settlers might be allowed to redeem the revenue of lands occupied by them, and so acquire the position of perpetual jagheerdars.

6th. The redemption of the land tax might be permitted on all plots occupied by houses or gardens.

OUDH.

(Revenue.-No. 2,150.)

From Lieutenant J. F. MACANDREW, Officiating Secretary to Chief Commissioner, Oudh, dated Lucknow, 29 September 1859.

Sir,

I have the honour to acknowledge the receipt of your letter, No. 4,920, dated the 12th ultimo, regarding applications for the grant of unoccupied land for the purposes of cultivation, and requesting the Chief Commissioner's opinion on the question of commuting the annual payments stipulated for under the rules, by a single

payment.

- 2. In reply, I am directed to state that before giving an opinion on a question like this, in which some practical experience is necessary, the Chief Commissioner thought it advisable to ascertain the views of persons who had engaged in the speculation of clearing waste lands, and addressed two of the largest grantees in the Gorruckpoor district, Messrs. Cooke and Peppe. They were both under the impression that the Despatch contemplated selling the fee simple of the land, understanding by that term a rent-free tenure in perpetuity, and this is the idea generally entertained. Mr. Peppe thought that even then it would not be worth a grantee's while to commute, unless he was wealthy, and the terms offered by Government were very favourable, say 10 years' purchase on an average rate on the whole term of lease, or one fifth of the entire rental to be paid by the 50th year. Both expressed their conviction that no man would agree to a commutation in the sense intended by the Secretary of State, viz., that all the conditions of the rules should remain unaltered.
- 3. The Chief Commissioner quite agrees with them on this point. He cannot see what advantage a grantee can possibly gain by paying up at once, instead of by instalments, all other conditions remaining the same. Men who take leases of waste lands have rarely any ready money. The great recommendation to the enterprise is that the payments are gradual. In the same way the main attraction of tea companies lies in their capital being slowly called up, which places this speculation within the reach of men of limited incomes. So far then from a grantee seeking to avoid the progressive annual payments, they are the chief attractions to him. As instalments become due, he finds his land become more productive and supplying him with the means of meeting them. It might certainly be an object to be relieved from Government interference, for which a man would make some sacrifice, but that object will not be attained by accepting the commutation offered by the Secretary of State.
- 4. Of the two, the Chief Commissioner would say, that a man on first taking a grant would be even less disposed to accept an offer of commutation than one who had already held a grant some years, as the former would need all his capital to clear, locate cultivators, and make a beginning. But Mr. Cooke of Bustee, who has held his grant for 20 years, and is the most successful man of his class, the Chief Commissioner knows, gives an excellent reason for refusing to commute; he says he could sell his grant for 1,50,000 rupees at any time. The rent he would have to pay to Government during the next 30 years for which his lease has to run will be, at the rate of 5,000 rupees a year, 1,50,000 rupees. Supposing he was allowed to commute that sum for half, or 75,000 rupees, no purchaser would give him so much more for his estate if he were to sell it to-morrow, while the interest of that sum would, at eight per cent., be upwards of 5,000 rupees a year more than the rent he has at present to pay.

5. The Chief Commissioner has made another calculation. At the present rates the Government demand for every 100 acres of a grant reaches Rs. 76 14 by the 29th year, when the maximum is obtained, that is, from the 29th to the 50th year the annual demand remains at Rs. 76 14. By the end of the 50th year the grantee will have paid Rs. 2,675 14. Suppose he was allowed to commute for one fourth or 12 years' purchase the interest of the purchase money at eight per cent., and he would be fortunate if he could borrow at that rate, would amount to 53 rupees per annum, a point to which his

rent would not have reached until the 20th year of the lease.

6. Englishmen certainly attach immense value to the fee-simple of land, but the Chief Commissioner questions whether they would give 10 years' purchase at the average rate of the term of lease to secure even a rent-free tenure. Mr. Cooke says Government must hold out strong inducements to take a fee simple. He dwells much on the heavy outlay entailed on the grantee in commencing operations, and the Chief Commissioner can corroborate all he says on this point. The cost of felling the trees and grubbing up (87.)

the brushwood is very heavy. Cultivators must be attracted by liberal advances and very low rents, and if sickness breaks out, which it usually does in a newly cleared tract, all will take to flight. It is a well-known fact that not one European grantee out of 20 has succeeded. Those who have ultimately prospered were often heavy losers at first, or bought out the first possessors, who were ruined. This was Mr. Cooke's case. The very largest settler in Goruckpoor was ruined by clearing the forest too fast; he cut down the tall timber before he had made sufficient arrangements for bringing the land under the plough, and the consequence was that an impenetrable brushwood sprung up, which it would have cost him a fortune to clear.

7. In short, the Chief Commissioner believes that what grantees dislike in the present rules is the Government interference, and not the liability for annual payment of rent. He is convinced that no terms of commutation, with all the other conditions of the present rules remaining in force, would be acceptable to actual or intending grantees that would not at the same time be most detrimental to the interests of Government.

8. The Chief Commissioner does not here offer any suggestion as to the conditions on which waste lands should be disposed of by the Government, because he has been required to submit his opinion in a separate Circular, No. 2,394, dated the 4th May last, to which a reply will be submitted when the information is complete.

I have, &c.
(Signed) J. F. MACANDREW,
Officiating Secretary to Chief
Commissioner, Oudh.

(Revenue.—No. 516.)

From R. M. King, Esq., Assistant Secretary to Chief Commissioner, Oudh, dated Lucknow, 10 February 1860.

Sir,

In reply to your Circular, No. 2,394, dated 4th May last, I have now the honour to forward herewith a return of waste lands in this Province at the disposal of Government. The Chief Commissioner has excluded from the return all tracts of small extent, which will at survey be included in the area of the adjacent villages, and also such as have been given in lease to talookdars and others on the sanctioned terms, as well as all the waste lands comprised in the area of the country believed to be about to be ceded to Nepaul, and which are of considerable extent. The return therefore shows the lands available for Europeans or other settlers; but this will be greatly diminished by grants to natives of Oudh, so that, as a general proposition, it may be affirmed that it is only north of the Gogra and in the Mohumdee district that lands will be available for European enterprise.

2. In the districts of Sultanpoor, Pertabgurh, Roy Bareilly, Oonaou, and Lucknow, there is no waste land of any consequence. In Fyzabad there are a few considerable tracts, but these have all been given in lease. In Hurdui there is still some jungle, but

not much, and it will all be taken up.

3. With regard to the conditions on which the available waste lands should be disposed of (a subject on which his opinion is invited), the Chief Commissioner would begin by drawing attention to the rules provisionally issued by him at the commencement of the past year for the grant of clearing leases of waste land, and generally approved by the Right Honourable the Governor General. They guaranteed a rent-free tenure of three years and a limitation of the Government demand to quarter assets on the cultivated portion, or half the rates prevailing in the old settled villages adjoining. These terms, though they have not attracted many Europeans, are thought exceedingly liberal by the natives, and have led to nearly all the tracts south of the Gogra being taken up, as well as some beyond that river.

4. The Chief Commissioner doubts whether more favourable terms are required to encourage natives to take grants, while as to Europeans, although higher offers may tempt some men to embark in the enterprise of clearing the waste, who would not otherwise be induced to undertake it, he doubts whether they would contribute in an equal degree to promote the great end of bringing the now unprofitable waste under cultivation. The great obstacle to the accomplishment of this end is the inherent difficulty of the task which no concessions on the part of the Government can materially diminish. It is

To Government, No. 684, dated 13th April 1859.
Reply, No. 3383, dated 6th June 1859.

easy enough for the acclimated inhabitants of the neighbourhood to clear by degrees the part contiguous to their own dwellings, but the European speculator must bring his cultivators from a distance. He must make them advances, and build them houses; and if sickness breaks out among them (which it is sure to do at first, for the locality is naturally insalubrious, and breaking up a virgin soil aggravates the malaria) many will die, and the rest will take to flight. His advances are lost, and he must begin anew. The possession of large capital alone can overcome these difficulties which have attended almost every European grantee in an unhealthy region. Primeval forests are always unhealthy, and they mainly constitute the tracts at the disposal of the Government. The Chief Commissioner offers the above remarks to show that it is a fallacy to suppose, as many do, that it is quite in the power of Government, if it pleases, at once to establish a body of prosperous European settlers on the waste lands below the hills.

- 5. The question to be first considered is, should Government sell the land outright, and free of all demands on account of land revenue for ever, in accordance with the expressed desire of many applicants to obtain it in fee-simple? If this is regarded as a financial measure solely, the Chief Commissioner, without going further into its merits here, would merely observe that it would surely be better to make the experiment in the permanently settled Provinces, where Government cannot possibly benefit by any future increase in the value of the land, than with tracts whose resources are comparatively unknown, and which may possibly contain hidden sources of wealth. In the former case the measure will, at all events, bring in money, whereas in the latter it will yield little or nothing to the Treasury. Its adoption may be advisable in the hills, where the cultivation of a very valuable crop, on a limited area of ground, by associations in command of large capital, and who would not undertake it on other terms, is carried on, and where it may for political reasons be desirable to encourage European colonisation; but none of these arguments apply to the sale outright of waste lands in Oudh and below the hills.
- 6. Indeed, the Chief Commissioner cannot conceive a settler giving the same price for the latter description of lands as is paid for hill grants or anything approaching to it. Even if the purchase-money were allowed to be paid by instalments, it would eat into the grantee's capital, which is all required to meet the heavy charges incidental to his enterprise. The staples he will raise will yield no extraordinary profits, and the area of land he will require is far greater than would suffice in the hills. Ten rupees an acre is the upset Government price there, but in his letter No. 2,150, dated 29th September last, the Chief Commissioner showed that two thriving grantees of the Goruckpoor district expressed their opinion that Government must grant extraordinarily favourable terms to induce Europeans to buy waste land outright; one of them mentioning a fifth of the entire rental payable under the North-Western Province rules (which would be about 15 rupees per 100 acres) as the price that might tempt. In short, the Chief Commissioner fails to see how the terms of purchase can be so arranged as to make it easy for Europeans to acquire a fee simple, and not involve a rash sacrifice of the future interests of Government,
- 7. The Chief Commissioner will now describe the conditions he would propose for all classes of settlers. In his third paragraph he has observed that the terms of the rules provisionally issued by him have proved favourable enough for natives, but then it must be explained that the lands that have been taken up under them have not been situated in unhealthy and inaccessible regions, and he owns that better conditions should be offered to the settlers in the latter. Moreover, it becomes Government to offer such terms as are fair and remunerative, so as not to lay itself open to the charge of placing obstacles in the way of reclaiming the waste lands, and not the lowest terms that can possibly induce people to enter upon that task.
- 8. The Chief Commissioner is much opposed to the rules on which grants are made in the North-Western Provinces. See Appendix in Directions for Collectors, No. XXI. They are minute, vexatious, and intricate; and are especially unpopular from the constant interference on the part of the Government officials that they entail. The Chief Commissioner is in favour of a longer rent-free tenure than is allowed by those rules. He would extend it to 12 years, and at the lapse of that period would settle the grant in full proprietary tenure at the customary rate of assessment, or 50 per cent. of the rental of the cultivated portion. The only conditions he would attach are that one fourth of the entire grant should be cultivated by the end of the sixth year of rent-free possession, and that unless half should be under cultivation by the end of the 12th year, the whole of the remaining waste would not be included in the settlement lease, but only waste equivalent to what had been cleared. Thus, if a person took a lease of 5,000

acres. P 3 (87.)

acres, and by the close of the 12th year had cultivated only 1,500 acres, 1,500 acres only of waste would be added at settlement, and not the remaining 3,500 acres.

9. The first of these conditions is necessary to keep out squatters who would take a lease of waste lands merely to make charcoal, or dispose of ebony wood. Without the

second condition, the large proportion of the land might remain waste as before.

10. The Chief Commissioner thinks terms such as the above would be sufficiently encouraging, and they have the advantage of being simple and intelligible, and of reducing Government interference to a minimum. The 12 years' rent-free tenure will be the great temptation, while in the end it will prove most advantageous to the State, which, on its expiration, can take its full revenue from the land, instead of limiting its demand to a reduced rate for a long period of years. Government will, in fact, find moderation in the outset redound as much to its ultimate profit in the disposal of these

tracts as of long settled village lands.

11. The Chief Commissioner would not require any assurance from the applicant that he possessed the necessary amount of capital to undertake the work of clearing, because such a requisition might be considered inquisitorial, and an undue restriction on enterprise, and because compliance with it could always be so easily evaded; but there is one point on which he thinks it is of vital consequence that the authorities should satisfy themselves, and that is the character of the intending settler. A European may either be a blessing or a curse to the district. He may raise the character of his countrymen and enhance their popularity with the natives, or he may be an opprobrium to his race, and may bring it into hatred and contempt. The Chief Commissioner cannot conceive a greater evil or a surer cause of race hatred and of future insurrections than the settlement in the country of numerous Europeans, destitute of education and morals, and exempt (as Englishmen are) from the jurisdiction of the local criminal tribunals. On the other hand, he has seen some striking instances of the benefits conferred on the population, and of the strength accruing to the Government, from the establishment in the country of Europeans endowed with intelligence, kindly feelings, and honourable principles.

I have, &c.,
(Signed) R. M. King,
Asst. Secretary, Chief Commissioner, Oudh.

RETURN of WASTE LANDS available in the Province of OUDH.

, Division.	Name of District,	No. of Tract in List,	Position of Tract.	Extent.	• Remarks.
Khyrabad -	Sectapoor -	1	To the west of Sectapoor, distant about 5 miles.	Acres. 5,000	This jungle is the joint property of several talookas which adjoin it. It varies from low scrub to the heaviest jungle, difficult even for elephants. Two broad roads pass through it to Shahjehanpoor and to Hurdui. Culturable, but poor.
		2	North of Sectapoor, distant 8 or 10 miles.	800	Principally dbak jungle. The road to Lucheempoor passes through the edge of it, leaving the bulk on the right hand. Culturable, but poor.
		3	About II miles from Sectapoor, south-west.	600	The road to Misrick passes through this tract, which is dhak and low scrub jungle, not very heavy. Culturable, but poor.
		4	Between Misrick and Muhholce	500	Dhak and thorny scrub; is culturable, but poor.
•		5	Ditto	600	Ditto.
		6	Between Seetapoor and Muhho- lee, nearer the latter.	800	Ditto.
•		7	Lies adjacent to the Meelgoan Talooqua, towards Mahmoo- dabad.	800	Of all sorts, from the lowest bush to thick dhak jungle, Culturable, but poor.
		8	Close to Meelgoan	600	Ditto.
		9	East of Barce, distant about 6 or 8 miles.	800	Old dhak and bush jungle. Culturable, but poor,
			Total	8,500	

Division.	Name of District.	No. of Tract in List.	Position of Tract.	Extent.	• Restarks.
Khyrabad . (continued.)	Durriabad -	1	Brought forward - Jungle Pulya	Acres. 8,500 2,666	Studded with jungle, but culturable,
` '		2	Petwah Jungle	3,065	Ditto.
			Total	5,731	
	Hurdui -	1	Poorwa Manne	3,125	This jungle abounds with dhak thorny bushes, such as kowrandar, &c. It also contains small jheels, which dry up in summer. There is no river, nullah, or fort in this jungle. Culturable.
	-	2	Burahee Khoord	7 <i>5</i> 0	This jungle abounds with dhak and sahora, and contains small jheels, which dry up in summer. There is no fort or stream in this jungle. Culturable.
*.		9	Huttowra	2,813	This is an old jungle, and abounds with dhak ukko- hur, and contains few jheels, which dry up in summer. There was a fort, which has been destroyed. Culturable.
	·	4	Kuteeamow	625	This is an old jungle, and abounds with dhak ukko- hur rosha. There are four large jheels, which do not serve for, irrigation; no stream or fort. Culturable.
		5	Googaire	1,063	This is an old jungle, and abounds with dhak and thorny bushes. Contains three large and seven small jheels. There was a fort, which has been destroyed. Culturable.
, •		6	Beekahpoor, Hissa Khunjun -	640	This is an old dhak jungle; no stream or fort; contains small jheels, which dry up in summer Culturable.
	,	7	Beekapoor Punchuner	2,082	This is an old dhak jungle; no stream or fort; contains small jheels, which dry up in summer. Culturable
		8	Bursunpoor	829	Ditto, ditto, but contains no jheels or fort Culturable.
		9	Footypoor	895	This is an old jungle, abounds with dhak. Half of this jungle is barren and unculturable; no stream or fort and mukooce; contains small jheels. Culturable.
		10	Airorree	1,666	This is an old jungle, abounds with dhak and ukkohur, no stream or fort; contains three jheels of different sizes, which dry up in summer. Culturable.
		11	Bahir	627	Ditto, and contains a nullah. Culturable.
		12	Pooree Mohee	523	This is an old jungle, abounds with dhak, and contains a stream called Bhynsutts, which dries up in summer; no fort. Culturable.
•		13	Jansurce Borial	1,526	Ditto, and one large jheel, ditto. Culturable.
-	· · · · · · · · · · · · · · · · · · ·	14	Dowlutpoor	3,161	Ditto. Culturable.
	•	15	Dowlutpoor Mooroon } Hissa Byjnath	3,493 {	This is an old jungle, abounds with dhak, and contains one large jheel, which dries up in summer; no fort.
•	<u> </u> -	16	Neer	1,045	Ditto. Culturable.
	•	17	Rounda	1,285	This jungle contains dhak, ukkohur, and thorny shrubs; no river, jheels, or fort. Culturable.
		18	Goopar	641	This jungle contains kurrounds, ukkohur, &c., no fort or river. Culturable.
		19	Midwa Mooratpore	836	This jungle abounds with dhak thoroy bushes, such as kurrounda, ukkohur, &c., contains a small stream, the Bhynsutta, no fort. Culturable.
			Carried forward -	27,615	
(87	1	ı	P 4	•	

Division.	Name of District.	No. of Tract in List.	Position of Tract.	Extent.	Remares.
Khyrabad - (continued.)	Hurdui - (continued.)	20	Brought forward - Soomic -	Acres. 27,615 962	This jungle abounds with dhak and thorny shrubs contains one jheel, but no nullah, fort, or stream, Culturable.
		21.	Ghoospahan	75 0	This is an old dhak jungle, and contains two jheels which do not serve for irrigation; no stream or fort Culturable.
•		\ .	_	29,327	
			Total of Khyrabad Division -	35,058	. , , , ,
Baraitch ~	Baraitch -	1	Jungle Goorgeegunj Illaqua Naupara,	16,275	This jungle, commencing from about ten miles north of Baraitch, extends for some 14 miles in an easterly direction. It consists of trees of various kinds, but chiefly brushwood. There are several large patches of cultivation and villages within its area.
	•	2	Jungle Amchooa and Chiet Pukurreea. Illaqua Naupara.	19,525	This is a very dense jungle, commencing from Nau para, and extends in a westerly direction for abou 20 miles. It is primeval forest, and produces some sal timber. The jungle is so dense, that former bad characters used to seek its friendly shelter from pursuit, and it has consequently been erroneously called a forest.
		3	Jungle Bummoncah Photah « Iliaqua Naupara.	5,500	This jungle, though once very thick, is now muc- cleared, and dotted with villages and cultivatio every here and there; in fact, it is perhaps hardle fair to name it as a whole jungle.
	•	4	Jungle Pourha Illaqua Naupara.	3,000	This jungle resembles that of Bummoncah Phota and has been extensively cleared, and is dotted wit villages.
•		5	Jungle Dhourerah Illaqua Churdah	5,000	This jungle, commencing from Mozunjote and Gola dech, runs in an easterly direction to the Bukhl Nullah, distance about four miles, and from Gun neeahpoor, in the south, to the confines of the Bankee estate in the north, also about four miles. This jungle is dotted with several patches of cultivation and villages, and consists of sal, ebony, an other trees; it is about two miles north-east of Churdah.
		6	Jungle surrounding Daheepoor, from Nallah to Scroporc. Illaqua Chardah.	1,250	This jungle extends from Musjiddeedkote to Monnai reeah, distance about two miles, and from Kurr Nullah in the west to Rampeewa in the east, about one mile. The jungle is very thorny in parts, an consists of the stunted sal and of jamun, &c. &c.
		7	Jungle Meryedee Illaqua Churdah.	5,000	This jungle extends from Samvaldeah in the west of Ooclahwa in the east, about six miles, and from Barioh in the north to the jungle of Naupara in the south, about one mile. It is dotted with a fewillages and patches of cultivation. It consists a stunted sal, ebony, and the thorny kurrounda, is about six koss east of Churdah.
	•	8	Jungle Doh Drab	2,500	h •
•		9	Illaqua Bhingah. Jungle Jubdeekote	7,500	This is an immense sal forest. It commences from Bhingah, and runs in a north-westerly direction
ļ	Ç.	10	Illaqua Bhingah. Jankee Nuzzur Illaqua Bhingah.	7,500	towards Churdah. It has been somewhat decrease by cutting, but there is still much to be done.
		11	Jungle Rowtarah Illaqua Bhingah.	7,500	
		12	Jungle Lissanghur - a Illaqua Dhurmapoor.	1,750	This is a very fine forest, commencing from Dhurm poor and extends to Lissanghur, It produces as seesoo, and ebony, &c.
			Carried forward	74,550	

Division,	Name of District.	No. of Tract in List.	Position of Tract.	Extent.	Remares.
Baraitch - (continued.)	Baraitch - (continued.)	13 14	Brought forward - Jungle Bhurtapoor - Jungle Dhurmowah -	Acres. 74,550 (2,000 1,250	This jungle, commencing from Scenree in the east.
;		15	Illsqua Bhurtapoor. Jungle Kuttesdebah Illaqua Bhurtapoor.	750	extends as far as Bhurtapoor in the west, about 12 koss, and from the Mathwara jungle in the north to Konoceallee in the south, in some places four koss, in the other five koss wide. The river
		16	Jungle Tajpoor Illaqua Bhurtapoor, Jungle Bukowlee Illaqua Bhurtapoor,	2,125 1,500	Gooniar flaws from Puddumpoor in the north through this jungle to its junction with the Ronoella, south of Bhurtapoor. There are several vil-
		18 19	Jungla Cholatooceah Illaqua Bhurtapoor. Jungle Juminahee	1,125 750	lages and patches of cultivation. It consists of seesoo and other trees. This jungle, commencing from Securce in the cast,
		20 21	Illaqua Bhurtopoor. Jungle Hurrechurpoor Illaqua Bhurtopoor. Jungle Chap Hurraoh	1,000 500	extends as far as Bhurtapoor in the west, about 19 koss, and from the Malbwara jungle in the north to Konoccallee in the south, in some places four
		22	Illaqua Bhurtapoor, Jungle Kotteheea Illaqua Bhurtapoor,	2,000	koss, in the other five koss wide. The river Goonist flows from Puddumpoor in the north through this jungle to its junction with the Roncella, south of Bhurtapoor. There are several villages
1		23	Jungle Beehaberoh Dewmampoorooah, Illaqua Bhurtapoor.	1,250	and patches of cultivation. It consists of secsoo and other trees.
		24	Jungle Pyagpore	3,7 <i>5</i> 0	This is a narrow belt of jungle, commencing from about 10 miles on the Baraitch side of the Fort, and running up to and beyond it towards Gunjal. It is chiefly brushwood and thorns from long neglect and raving ground.
•		25	Jungle Malleepoor lilaqua Byagnoor.	3,7 <i>5</i> 0	This jungle, commencing near Antiba in the east extends to Rajguler about two kors in the west, and from the Bukla Nullah in the north to Rampoor is a south-westerly direction, a kors in width. There are several villages and pateness of cultivation. It consists of stunted sal, thorns, and brushwood.
		26	Jungle Amearkulinh Pergunah Baraitch. Total	2,000 98,300	The jungle commencing about one kess north of Baraitch from Anarkullee runs in a northerly direction to Mahomedabad Nullah, again from the west of Anarkullee to the east of Sallarpoor. This chiefly consists of brushwood and thorns.
•	Gonds h -	1	Jungles near the Nuddee Kooansh.	26,297	All this is good culturable land, extending on both sides of the Kooanah Nuddee, portions of it are now being granted to cultivators. The soil is what is termed "dhoomut" or second best, viz., balf land half alluvial deposit. The jungle is for the most part low brushwood, with a few sail trees in patched here and there, but none of any great size. There are also a few mowah trees which yield a profitable kind of berry, and from which the liquor in common use in the country is extracted. There are, I believe, now one or two small patches of cultivation in this tract.
·		4 9	Jungles near the Nuddee Bissowce,	29,333	The same as No. 1, only there is not quite so much sal timber, and the jungle is more thorny and thicker. This is only some 18 miles north of Gondah, and extends in an easterly direction towards the Goruckpoor border. The tract is fast being brought under the plough.
•	,	. 3	Ditto near the Nuddee of Mowbeghoory.	625	This is also good culturable land, and is gradually being brought into cultivation. There is a good number of sal timber in this locality of various growths, but none, I believe, of any great size.
		4	Ditto near the Nuddec Johona	3,7 <i>5</i> 0	Ditto.
	•	5	Ditto near the Koyle	. 1,311	This land is situated about five or six miles to the cast of Gondah, and is gradually being brought under cultivation.
	•	6	Jungles near Tikrey	31,292	This is situated about 30 miles to the east of Gondah. The jungle is very dense, and containing all sorts of timber, including sal; it is now being brought under the plough very rapidly; soil is "dhoomut."
		7	Ditto near Ramapoor	.893	This is not a very profitable soil, and the people do not evince much inclination to bring it under the plough.
		8	Ditto near Saharia Total	4,899 98,340	This is described as a very dense jungle, but without any large trees; the soil is, however, good ("dhoomut"). It is aituated about 25 miles cast of Gondah.

	Name .	No. of	The state of Target	Vintant	Para
Division,	of District.	Tract in List.	Position of Tract.	Extent	REMARES.
	<u>, </u>		:	4	
Baraieth - (continued.)	Mahomdee -	1	Jungle near Mahomdee	Acres. 21,072	There are 124 tracts of land, and all of these are good culturable land. The soil is dhoomut, mutyar, and bhoor, but generally dhoomut; it is partly covered with grass and partly with brushwood.
		2	Ditto near Abyaon	844	There are 22 tracts of land. This is good culturable land, intersected with numerous nullahs, the soil is generally dhoomut and mutyar, and a little bhoor. It is covered with brushwood.
	, ,	3	Ditto near Kusta	6,291	Ditto, 8 ditto.
,		4	Jungle near Stowa Pepurya -	8,711	There are 42 tracts of land, all good culturable land, covered with grass and brushwood, the soil is of two kinds, bhoor and dhoomut, but generally bhoor.
		5	Ditto near Burwur	3,793	There are 46 tracts of land covered with brushwood, mukooea, &c. there are two nullahs in this pergunnah; some of this land is unproductive, the rest is good culturable land; the soil is of three kinds, bhoor, mutyar, and bhoor.
t	•	6	Ditto near Mugdapoor	9,158	There are 40 tracts of land covered with brushwood. mukooea, &c., and grass fit for thatching; the soil is of two kinds, bhoor and dhoomut, but generally bhoor.
		7	Ditto near Pusgaon	13,100	There are 88 tracts of land consisting of brushwood, Out of these 2,000 acres are barren land, the rest is good and culturable. The soil is of two kinds dhoomut, mutyar, and bhoor, but generally dhoomut.
		8	Ditto near Ourungabad	2,296	There are 39 tracts of land. Remarks as in No. 4.
٠,	• • • • • • • • • • • • • • • • • • •	9	Jungles near Khyreegurh -	57,549	There are 151 tracts of land, all of these good culturable land, covered with dhak, seesum, and khajur trees; four kinds of soil, dhoomut, mutyar, bhoor,
		12	Ditto, Scereenuggur	771	and turee, but generally is turee land. Ditto, six, ditto, all good culturable land with small sal timber trees on them. There are four kinds of soil, mutyar, dhoomut, bhoor, and turee, but generally dhoomut.
		17	Ditto, Allygunge	[6,287	There are 14 tracts of land interspersed with small timber trees, brushwood, and grass; there are several nullahs. The land is good and culturable the soil is dhoomut.
. ·	 	18	Ditto, Bhoor	36,912	There are 94 tracts of land, with brushwood and small timber trees interspersed. It is good culturable land, though bhoor.
		19	Jungle near Kurunpoor	3,349	There are 70 tracts of land covered with brushwood. The soil is dhoomus, and it is good culturable land.
٠.		20	Ditto, Hyderabad	17,917	There are 71 tracts of land, good culturable land, covered with sal timber and brushwood; the soil is dhoomut.
			Total	1,88,045	
		.	Total of Baraitch Division -	3,84,685	•
			GRAND TOTAL	4,28,249	

R. M. King, Assistant Secretary to Chief Commissioner, Oudli. TENASSERIM AND MARTABAN PROVINCES.

(No. 121.)

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From Captain H. Hopkinson, Commissioner, Tenasserim and Martaban Provinces, dated Moulmein, 24 June 1859.

I HAVE the honour to acknowledge the receipt of your circular, No. 2,394, of the 4th May 1859, transmitting an extract from the Right Honourable the Secretary of State for India, in the Revenue Department, No. 1, dated 16th March 1859.

2. The Tenasserim and Martaban provinces never having been accurately surveyed, I am only able to give approximate information as to the extent and nature of the culturable land which is at the absolute disposal of Government within the limit of my jurisdiction.

3. From the annexed statement the number of acres of culturable land is shown to be 14,176,011. This result has been obtained by deducting in the Tenasserim province one third, and in the Martaban province half, from the aggregate area of land not yet brought under cultivation; the proportions of one third and half being allowed for the area taken

up by hill, river, and dense jungle.

4. The nature of these culturable tracts may be characterised as jungly, being for the most part covered with few spreading wildernesses of undergrowth, in which large forest trees are thickly intermingled. Plains, covered with tall rank grass, and interspersed with jheels, are not unfrequent; to bring them under cultivation extensive drainage would be necessary. All the lands are not of this nature, for, from investigation made a few years back by Major Tickell, the Deputy Commissioner of province Amherst, there were found to be in that province alone 700,000 acres of arable land ready for cultivation.

5. With reference to the conditions on which such lands should be granted, I have the honour to submit a draft of rules which I would propose. They are slightly modified from a set of rules proposed by the Board of Revenue some years ago. I would draw special attention to Article 3 of Rule II. and Rule VII., which are not contained in the Board's rules, but which, from a very intimate experience of the working of the Arracan grant rules, I consider absolutely essential to make the giving grants at all compatible with the maintenance or realisation of our land revenue. I cannot too strongly insist upon this point.

I have, &c.

(Signed) H. HOPKINSON, Commissioner Tenasserim and Martaban Provinces.

APPLICATION for grants of waste lands in the Tenasserim and Martaban Provinces shall be made to the Deputy or Assistant Commissioner in charge of the district in which the lands are situated. Such applications shall be immediately entered in a register to be kept for that purpose in his office, and shall be submitted by him for the sanction of the Commissioner.

Rule I. Should there be more than one application for the same grant, it shall be put up to sale, after advertisement in the local Gazette for 15 days, and the application of the highest bidder shall be submitted, as above provided.

Rule II. When an application for a grant of land has received the sanction of the Commissioner, a pottah in the following form shall be drawn out on vellum or parchment and submitted for registry in the office of the Commissioner:—

FORM OF POTTAH.

Under the orders of the Commissioner Tenasserim and Martaban Provinces, dated to for himself, his heirs, executors, and assigns in , this pottah is granted to 18 (Here describe the land granted, situation, area, boundaries, &c.) perpetuity

The terms of the grant are:-1st. That one fourth of the entire grant shall be for ever exempted from assessment in lieu of an allowance for the sites of houses, for water-courses, creeks, nullahs, tanks, roads, the space required for the construction of embankments, drains, &c., and for irreclaimable waste lands; but it shall not be distinguished in any manner from the general body of the grant so as to be separable from it; and this privilege shall be held to extend to the one fourth of the minuted subdivision of the soil, and may be alwayed or not at the distinguished cleared or not at the discretion of the grantee.

2d. That the remaining three fourths of the land shall be held free of assessment for 20 years, and shall afterwards be subject to annual revenue charge at the following rate:—

From the beginning of the twenty-first to the thirtieth year, 4 annas, or 6d. per statute acre. From the beginning of the thirty-first to the end of the fortieth year, 8 annas, or 1s. per statute acre. $\mathbf{Q}\mathbf{2}$ (87.)

From the beginning of the forty-first to the end of the fiftieth year, 12 annas, or 1s. 6d. per statute · acre.

From the beginning of the fifty-first to the end of the ninety-ninth year, 1 rupee, or 2s. per statute

3d. That no grantee shall receive a pottah until his grant has been surveyed, one half of the expenses acre.

of survey being borne by himself, the remaining half by Government.

4th. That after the ninety-ninth year the grant shall be liable to re-settlement, and such moderate assessment as may seem proper to the Government of the day: provided that it do not exceed the average assessment levied on, or the average land-tax, under whatever name imposed, paid at the time average assessment levied on the district in which the grant is situated and that remaining the district in which the grant is situated. by lands generally within the district in which the grant is situated, and that revenue equal to the amount annually paid from the fifty-first to the ninety-ninth year shall be paid annually by the grantee, his heirs, executors, or assigns, until such re-settlement or re-assessment as is described above be

5th. That one eighth of the grant shall be cleared and rendered fit for cultivation by the expiration of the fifth year, from the

That one fourth of the grant shall be cleared and rendered fit for cultivation by the expiration of the

tenth year, from the 18
That half of the grant shall be cleared and rendered fit for cultivation by the expiration of the twenty-fifth year, from the 18

That three fourths of the grant shall be cleared and rendered fit for cultivation by the expiration of

the thirtieth year, from the 18

That in failure of all or any of these four conditions (the fact of which failure shall, after local inquiry conducted by the Deputy or Assistant Commissioner, or other officer, be finally determined by the Board of Revenue), the entire grant shall be resumed, and the grantee shall forfeit all right and interest in the lands, both those which may yet be uncleared and those which may have been cleared and brought under cultivation.

6th. That the revenue payable under the third and fourth terms of the pottah shall be paid into such treasury as the Government may determine, or to such collector or other Government officer as may be appointed to receive it, on the dates specified on the reverse of the kuboolyut, or counterpart of this pottah, and that in default the revenue shall be recoverable from the grantee, his heirs, executors, or assigns, by the process that now is, or hereafter may be, in force for the recovery of arrears of Government revenue.

Rule III. Grants under the above rules shall not be made for less than 100 acres; provided that, should it appear that there is anywhere an isolated patch of waste of smaller extent than is above noted, and which, from particular circumstances, it may be desirable to have redeemed, the local authorities may, at their discretion, give a grant of the same.

Rule IV. When a grant is resumed under Article 5 of the terms of the pottah the lands found to be actually under cultivation shall be measured, and settled with the cultivators or under-tenants, as the case may be, at such rates as may appear equitable to the revenue authorities, reference being had to the circumstances under which the cultivators or under-tenants were located; and in the event of the resumed grants being again given away, the lands so settled with the occupants shall be included in, or excluded from, the fresh grant, as may be deemed most suitable; provided, however, that when cultivated lands are included in a grant, the terms of assessment in Rule 2 shall be applicable only to the uncleared lands, and separate provision shall be made for the assessment of the cultivated land at the discretion of the Commissioner.

Rule V. Grants for lands free from jungle, fallow, or only having grass growing on it, may be given on such terms as the Deputy or Assistant Commissioner, with the sanction of the Commissioner, may consider suitable.

Rule VI. Residents in the Tenasserim and Martaban Provinces, now liable to the capitation or house tax, who may be permitted to settle on the proposed grants shall not be exempt from the above tax, which shall be collected from them, and paid to the collector by the grantee, but no capitation or house tax shall be assessed on cultivators or labourers introduced into the provinces at the expense of the grantee, and duly registered on their arrival, so long as they shall remain on the lands of such grantee. Should they leave the lands of their first employer they will be liable to the capi ation tax in common with the rest of the population.

Rule.VII. As the object of Government in giving grant is to cause an influx of population into the Tenasserim and Martaban Provinces, and an extension of cultivation by new settlers, all candidates for waste lands shall be required to enter into engagements not to entice into their estates, or to allow to settle there, any of the present cultivators of the provinces, under penalty of forfeiture of his or their grant, or such portion of it as may be deemed proper, and they shall agree to eject any person found on their estates who shall be proved to have cultivated land in the provinces, now actually assessed, either with a plough of his own or a hired plough, within the three years antecedent to his settling on the said estate; and any cultivator quitting his assessed lands for a location within a grant shall be liable for such assessment in the same mode as if he had not abandoned them, as well as to ejectment from the said grant.

> (Signed) HENRY HOPKINSON. Commissioner Tenasserim and Martaban Provinces.

STATEMENT showing the Areas of Cultivated and Culturable Land in the Provinces of Tenasserim and Martaban.

Province.			Area in Square Bliles,	Area in Acres,	Area of Cultivated Land in Acres.	Area of Culturable Land in Acres.	Area of Jungle Land in Acres.	
Tenasserim	-	· -	28,000	17,920,000	177,114	11,828,591	5,914,295	
Martaban	•	-	9,000	5,760,000	65,159	2,347,420	2,347,421	
Total	-	-	37,000	23,680,000	242,273	14,176,011	8,261,716	

Maulmain, 24 June 1859.

(Signed) H. HOPKINSON, Commissioner Tenasserim and Martaban Provinces.

(Revenue.—No. 195.)

From Captain Henry Hopkinson, Commissioner of Tenasserim and Martaban Provinces, dated Moulmain, 29 September 1859.

Sir,

I have the honour to acknowledge the receipt of your Despatch with enclosures, as noted in the margin,* relative to applications for the grant of unoccupied land for the

purposes of cultivation, and directing me to submit my opinion on the question.

2. I wish I could give an opinion, the value of which would be commensurate with the importance of the subject; but I feel, as I am too often obliged to feel on many questions, the want of sufficient information to make such a reply as would satisfy myself, much less any body else. If I trust to my own wit, I am sure either to utter some fallacy which has been long ago exploded, or some truism which is universally known, and of which the repetition is simply tiresome; at the same time I have no means in Moulmain of ascertaining what has been written before on the subject which I am called upon to discuss, and by which I might learn to correct my own crudities, or, where I happened to think correctly, to enforce my views by reference to recognized authority. A man who makes natural science a pursuit in India will hardly give an account of an animal, or a plant, or a stone, until he has been able to verify his investigations by reference to Europe, and to learn all they know about it there, and I am well assured that the same caution is required in inquiries connected with political or social science. It is not even easy in India to secure the admission of a bare fact where it does not square with preconceived theories, unless a host of authorities can be adduced whom no one ventures to deny, and who have testified to the same fact. Calcutta has almost the resources of a European capital, and the difficulties of which I complain can perhaps behardly understood there; but he must be a singularly able or presumptuous officer who, in a position similar to mine, does not daily, almost hourly, in the subjects that come hefore him, feel the want of books to guide him in forming his opinions, or, what is even of more consequence, to justify his holding them.

3. The questions proposed in the Despatch of the Secretary of State for India, No. 2, of the 31st December 1858, are precisely of this character, that is to say, they are such as I should like to have a library of political economy at hand to refer to in answering. I will proceed with them, however, seriatim, as I best can, without such assistance, and with the understanding that my answers are supposed to have purely a local scope, or as

touching the Tenasserim and Martaban Provinces only.

4. First, as to disposing of waste lands in perpetuity, I would say: By all means, let waste lands be granted in perpetuity, with the reservation of a right of resumption for public purposes, under the sanction of the Supreme Government (I would give no local Government this power), but I do not conceive that there is involved in the idea of a perpetual tenure of land any conclusion as to whether a portion of the contribution which the owner pays to the Government, under whose protection he lives, for its expenses shall or shall not be levied in the shape of an annual tax or otherwise on such

Copy of circular, dated 1 August 1859, from Secretary, Government of India, Home Department, to the address of the local Governments. Copy of a Despatch, dated 31 December 1858, from the Secretary of State for India to his Excellency the Right Honourable the Governor General of India in Council, No. 2.

(87.)

^{*} Circular No. 4920, dated 12 August 1859, from the Under Secretary, Government of India, Foreign Department, to the Commissioner of Tenasserim and Martaban Provinces.

land. By a perpetual tenure I understand such a sole and permanent dominion over the land, to the total exclusion of any other person to it, as the owner exercises over any other property he calls his own. I hold that if the Government give a man land, with as good and complete a title as he has, for instance, in his silver spoons, that he gets at least as much as he has a right to expect; but since the circumstance of the Government imposing a tax upon the use of silver plate would not, I imagine, be supposed to divest him of any portion of his property in his spoons, so neither should a land tax be held to diminish the quality of his estate. The tax-payer who evaded payment of what he was assessed in for his plate, would be liable to a distress for the amount, or in the last resource satisfaction might be had out of his real estate; and for the recovery of land tax the same course ought to be followed.

5. And again, as if the sum required might be more easily and conviently levied other--wise than by a tax on plate, I would not levy it on plate, so neither do I say that if I could raise what was wanted by a better plan than taxing land, would I tax land, but I place land simply on the footing of all other property, and say that it should not be

treated exceptionally one way or the other.

6. Thus entirely dissociating the idea of tax from the idea of tenure, I see no objection to giving applicants grants of land "in fee simple," or rather an estate something better than one in "fee simple," in which the holder is properly liable to a land tax as a necessary and absolute incident to the estate, while I only make it a possible incident. It is right that the European settlers, who demand estates in "fee simple," should remember this, that "a fee is that which is held of some superior on condition of rendering him service, in which superior the ultimate property of the land resides;" that the service has been commuted to the payment of a land tax in England, and that therefore in the zemindaree tenure, under the perpetual settlement, they have already an example of the sort of estate they ask for, though it does not amount to that which they want.

7. But I confess it has always seemed to me a somewhat unreasonable stipulation that grants of land should be given discharged for ever from all demand on account of land revenue. I should suppose it was contrary to experience that the application of capital to land required any such condition, and I am rather inclined to refer the insisting on it to a feeling of political jealousy, which, as an Englishman, I am glad to see respected in a criminal code, but to which, in this instance, I think it would be going too far to defer. I cannot even clearly understand how a contract between one party and another party in the State, which provides that a certain description of property or a certain form of income shall be for ever exempted from contributing to the maintenance of the existence of the State, can be deemed valid, or how the parties to it can anticipate that it will be respected by posterity. Its recognition cannot be brought under the shelter of the principle which requires that posterity shall keep faith with the fundholder, or public

creditor, or of any other principle which I can call to mind.

8. I have an objection also to a bargain, which, as in the case of a perpetual exemption from land tax, in a country where landed property may become the principal source of private income, can, at most, from the very necessity of the case, be kept only to the ear. If for the whole of the Tenasserim Provinces the land tax were now alienated in perpetuity for some present payment, there might be a show hereafter of keeping terms with the landowners by not re-imposing a land tax on them; but it could be only a show, they would find that they had to pay the tax in some other shape, because, constituting a large class in the State, and that in which property chiefly centred, or which possessed the largest means, it would either be impossible to provide for the payment of the charges of the Government of the day, if they were excluded from contributing thereto according to their means, or possible only by saddling the rest, the poorer portion of the community, with their share; but I suppose that no Government would tolerate such an injustice as this; that no Government would recognise an arrangement made by their predecessors, and as it is a question of perpetuity, we may say centuries before as binding on them to exonerate all persons whom they might find in possession of a certain description of property from paying according to their means for the support of the management of the social union of which they were members.

9. And I am the more ready to apply some such argument as this to the case of the Tenasserim and Martaban Provinces, that I think they may not incorrectly be regarded as in a state of transition, passing from a period at which land has been of little or no value to one at which it may acquire the value that land is usually found to bear in countries which have for any lengthened time enjoyed a settled government and its beneficial results, so that the carrying out a measure to allow of the perpetual redemption of the land tax in them at this day, would be to forego for a trifling and insignificant consideration the advantage of having hereafter the most ample resources to draw upon to satisfy

the exigencies of the State.

10. But between the abandonment in perpetuity of the land tax on grants of unoccupied land and the release of such grants for a term of years from land tax in consideration of a present payment, there seems to me the widest difference imaginable, not merely as to quantity, the difference between limited time and unlimited time, but a difference of quality, of principle,—such a difference, in fact, as there would be between the owner of an Irish bog parting with it out and out for the value of an old song, and on the other hand, making it over for a term of 30, or 60, or 99 years, to some enterprising speculator, with the almost certain assurance that when the lease fell in he or his heirs would come

into possession of an estate yielding a handsome rental.

11. It may be remarked that I am assuming that the Government have the choice between granting waste lands tax free in perpetuity and granting them tax free for a term of years, when the issue really is whether they shall refuse to make perpetual terms or whether the land shall remain as it is now, waste and uncleared for ever. I pass by the collateral speculations which the question put in this way suggests and answer that in the present position of capital in this country, an inducement which would only commence half a century or a century hence, and taking the shape of a difference between a perpetual remission of a moderate land tax and a remission for a long term of years, cannot to any great extent be regarded as operative, and that it is most certain that it would not be found so after experience. To prove this assertion would require a longer demonstration than the Government would think it worth. I shall therefore content myself with indicating one or two of the more salient points, and I would first submit that the people; the climate, the products, the geographical position, everything, in fact, in this country, must be changed before capital will be attracted to it on terms that do not assure large profits and speedy returns, and a ready withdrawal, if necessary, of the investment. The speculations (and a difference between agricultural and other speculations cannot in this respect be supposed) in which we see large capitals embarked, will almost always be found to possess, or to be supposed to possess, these advantages; none of them admit as a serious element in the calculation of their profits, contingencies which are to come to pass, say some 70 years hence, that is, at the expiration of the period for which grants might be allowed to run on tax-free tenure.

12. In the second place, the amount it would be necessary to fund now to provide for the payment of as heavy a land tax as any Government would be at all likely to think of imposing 70 years hence, would constitute but a trifling addition to the outlay required to bring waste land under cultivation, and might be more than compensated for by a reduction in the price the grantee paid Government for the grant. Supposing that 70 years hence the Government of the day were borrowing money at 5 per cent., and that in the interim a man was getting 6 per cent. compound interest for his money, which is much less than he ought to get safely in India, it would only take him Rs. 1. 10. to secure a capital which, in Government stock, would yield an annual income of 5 rupees at the end of the 70th year. So that if land sold in perpetuity was reckoned in the market as worth 10 rupees an acre now, land on which an assessment of 5 rupees an acre 70 years hence might be leviable, should be worth Rs. 8. 6., or, say, that Government offered the capitalist a rent-free tenure of 70 years at 7 rupees an acre, or a rent-free tenure in perpetuity for 10 rupees an acre, the former would be by far the more advantageous bargain for both parties.

bargain for both parties.

13. My next suggestion is, that so far as an interest in landed or other property is thought to be less secure in India than it is in England, that is an argument against the value of any perpetual tenure, a lease for a term of years ought to be more valuable in proportion here than there, but a lease for a term of years suffices in England for a

speculator to create a Belgravia or Tyburnia.

14. The last remark I shall make is, that the advantage of obtaining waste lands in perpetuity, free of all prospective charge on account of land revenue, so far as affording security against the grantee, or the actual worker or clearer of the land being disturbed in possession, will very generally be found illusory, and that the right over the land waived by the Government has, in one capacity or another, been picked up by some private person who uses it much less tenderly. Wherever the land has acquired intrinsic value, there will be generally a plurality of interests vested in it, or estates of different quality carved out of it.

15. The essence of the present regulations, under which grants of waste lands are made in the Tenasserim Provinces, are comprised in the two following rules, prescribed by

general order of the 6th April 1841:-

1. "The lands comprised in each grant, which shall in no case be of a less extent than 100 English acres, nor of greater extent than 10,000 English acres, and which shall be as far as possible in regular and compact lots, shall be rent free for ten years.

(87.)

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From

From the eleventh to the fifteenth year inclusive they shall be subject to a rent per acre of one-eighth the full rate per annum. After the fifteenth year and to the end of the twentieth to a rent of one-fourth the full rent per acre per annum. From the twenty-first to the thirtieth year inclusive, of half the full rate per acre per annum, and from the thirtieth year to the expiration of the grant to a rent of the full rate of Rs. 3. 8. per acre per annum.

"One eighth of the land comprised in a grant shall be cleared and cultivation commenced to the satisfaction of the local authorities in three years from the date of the grant, one fourth in five years, one half in ten years, and the whole in twenty years; and failing this the grant may be resumed at the expiration of these terms at discre-

tion of the local authorities.'

16. Very few applications for grants have been made under these rules, and of the few, almost all have been returned upon the hands of Government as soon as they came under assessment. There are not now at this moment 500 acres held under the grant rules. I believe the reason that the grants have not been more popular are that the rates have been found too high, and the conditions as to the periods within which successive portions of the land were to be brought under cultivation a great deal too onerous.

17. With a letter to the Government of India, No. 121, of the 24th June last, I submitted a draft of a new set of rules for grants of waste lands having much easier rates of assessment, and with longer periods allowed for bringing the land under cultivation. Under these rules, the grant was to be tax free for a term of 20 years.

From the twenty-first to the thirtieth year, four annas or 6d. a statute acre was to be charged.

From the beginning of the thirty-first to the end of the fortieth year, eight annas or

1s. an acre.

From the beginning of the fifty-first to the end of the ninety-ninth year, one rupee or 2s. a statute acre.

And as to clearing and cultivating the land my provisions are,-

That one eighth of the grant shall be cleared and rendered fit for cultivation by the end of the fifth year.

That one fourth of the grant shall be cleared and rendered fit for cultivation by the expiration of the tenth year.

That half of the grant shall be cleared and rendered fit for cultivation by the expiration of the twentieth year.

That three fourths of the grant shall be cleared and rendered fit for cultivation by the expiration of the thirtieth year.

18. The present value of the assessment levied according to the grant rules of 1841, reckoning compound interest at 6 per cent. and including the provision for a reserve, which, if funded at 5 per cent. at the end of the 99th year, would continue the assessment then payable (3-8 an acre) in perpetuity may be stated at between 16 and 17 rupees an acre. In the same way, the present value of the assessments under the rules which I submitted, reckoning 6 per cent. compound interest, would be about three

rupees an acre, or at 5 per cent. four rupees an acre.

19. But both the grant rules now in force, and those of which I have recommended the adoption, provided for a long tax-free tenure followed by a progressively increasing assessment, that is, dispensing with any present consideration to be given by the grantee for the grant, entail, as a consequence, the necessity of imposing conditions for clearing and cultivating the land, or there would be no check to restrain individuals from taking up grants out of mere whim and caprice, with no intention of doing anything with them, but just because they could be had for nothing. They would give the land no additional value by appropriating it, and they would delay its improvement by others while the revenue would also suffer.

20. At the same time, I am convinced that conditions as to what the grantees are to do with their grants deter good customers nearly as much as bad from applying for them. People do not like entering into executory covenants of the kind with the Government. A man may have a great idea that he could make a good thing out of a coffee, or a cocoa-nut, or a tea plantation, but he is also aware that many unforeseen obstacles may arise to delay and impede the execution of his project, and he does not choose to run the risk by their intervention of forfeiting his grant and the capital he has spent on it, because he has only cleared one acre where he should have cleared two, nor to embrace the alternative of disclosing all his circumstances, and making an appeal ad misericordiam to the local authorities for an extension of time. In short, however much in earnest he may be, he likes doing his own business in his own time, and after his own fashion.

21. The obligation to clear and cultivate certain portions of the land within certain periods, assisted by the grants being given away for nothing in the first instance, also excludes another class, viz., those who would take up land to sell again. I have seen reason to change my mind on this point, and to suspect that there is a mistake in supposing it a merit in any grant rules that they shut out land speculators, and in not recognizing the fact that land speculators are the most valuable and efficient agents the Government can have, to make the capabilities of their waste lands known to those who are to become the real cultivators. I may say they are the only medium for conveying and spreading abroad this most necessary information. There are very few persons, for instance, in the Tenasserim Provinces, and none out of them perhaps, who have given any heed to the facilities they offer for coffee planting; but if there were half a dozen speculators who had purchased 3,000 or 4,000 acres a piece of land suitable for coffee, at three, or four, or five rupees an acre, the fact would be published all over the world, or wherever there was a chance of finding a coffee planter, and it might be that the first advertisement that caught the eye of the emigrant to the East, on landing at Point de -Galle, was one headed, "Tenasserim Provinces, Coffee Estate for Sale."

22. Besides, then, all other advantages expected to arise from giving grantees the privilege of commuting the annual payments stipulated for under the rules (after a fixed term of tax-free occupancy) for a fixed sum to be paid on receiving the grant, I count this among the greatest, that it would permit the Government to leave the grantee alone without troubling themselves or him about what he was doing with the grant for the whole period for which the commutation was paid. I fear that I am here advocating a course of non-interference not in accordance with received principles, but I submit that it might be found less inconsistent with good policy and equity than at first sight appears; with good policy, as the quickest way of securing the desired end of increase of clearing and cultivation; that no stipulations which could be invented would have a greater binding force that a man's cwn interest, where he had paid a large sum for the land to have the price returned to him by its produce; and in equity, that the Government, getting the principal paid them in advance, have no claim to insist upon the security also, because this was the moving consideration in requiring certain portions of the land to be cleared within a certain time, that the liquidation of the annual payments at the expiration of the period of rent-free occupancy should be secured.

23. I would now recommend that the amount at which grantees should be permitted to commute the annual payments stipulated for, for a period of 99 years, less the term of tax-free occupancy, be fixed at five rupees an acre for the Tenasserim Provinces; that throughout the period of 99 years the grantee, his heirs, or assigns, be free to make such use of the land to cultivate as much or as little of it as he or they choose,* and that at the expiration of the aforesaid term of years the grant shall be liable to re-settlement at such moderate annual assessment as may seem proper to the Government of the day, provided that it do not exceed the average assessment levied on, or the average land tax, under whatever name imposed, paid at the time on lands generally within the district in

which the grant is situated.

24. It will be gathered from what I have already written that I should answer in the negative the next question proposed in the letter of the Secretary of State, viz., the expediency of permitting the proprietors of estates, subject to the payment of revenue, to redeem the land tax by the immediate payment of a sum of equivalent value; I have met with no argument in favour of such an alienation, which disabuses me of the notion that it must amount to a killing of the goose for the sake of her golden eggs, at least in a territory situated like the Tenasserim Provinces, where the settlements are annual, and based on the principles described in the 8th paragraph of the letter from the Secretary of State, and where the relation between the value of silver and agricultural produce is always changing, and hitherto always in favour of produce; two rupees now scarcely purchasing so much rice as one rupee would have done 10 years ago. Besides, there is not merely the value of money intrinsically, or as silver, to consider, but its interest value, and interest is here so high that it would be impossible to reconcile the terms on which the Government would require the land tax to be redeemed with those which it would be worth while for the land owner to pay. I infer that Lord Stanley contemplated a redemption of the land tax at 20 years' purchase, but in the Tenasserim Provinces it would certainly not be worth eight years. It must be considered that the rate of interest here, on good, in fact on the best security, as, for instance, on pledges of produce or goods, and mortgages of real property, is rarely under two per cent. per

If the Government are averse from this renunciation, I think things had better remain as they are. к

mensem. We hear of merchants borrowing on the security of their invoices at the rate of three, four, even five per cent. interest per mensem, and it would be thought quite an ordinary transaction for a man who wanted, say a loan of 4,000 rupees, to borrow it at the rate of two per cent. per mensem on the security of a house and land, which, if the

mortgagee foreclosed, would sell at auction for 5,000 or 6,000 rupees.

25. I do not enter upon the question mooted in the 7th paragraph of Lord Stanley's letter as to the political results likely to flow from permitting the zemindar, under the perpetual settlement, to extinguish his fixed annual liabilities by a single payment, as the zemindaree system is unknown here, and we have none other answering to it. There seems to me, however, to be room prima facie for the opinion that in India the party whom we could attach to our side as to the cause of order, and simply out of motives of prudence and self-interest, would be a feeble minority, whose adherence would be a source rather of weakness than of strength to us. On the other hand, a strong party in the State, whose sword thrown into the scale might turn the balance in any conflict, would be able, or would suppose itself able, to make its own terms, and, in defecting from us, to secure a covenant for the maintenance of its privileges and immunities from the side to which it passed over.

I have, &c.,
(Signed) Henry Hopkinson,
Commissioner of Tenasserim and Martaban
Provinces.

Commissioner's Office, Moulmain, 29th September 1859.

PEGIJ.

(Government, No. 38 of 1860.)

From Lieutenant-Colonel A. P. PHAYRE, Commissioner of Pegu, and Agent to the Governor General; dated on the River Irrawaddy, near Donabew, the 31st January 1860.

SIR.

No. 31, Revenue. I HAVE the honour to acknowledge the receipt of circular letters Nos. 2,394 and 4,920, dated the 4th May and 12th August last, regarding the extent and nature of cultivable land at the disposal of Government in the province of Pegu, and on the question of commuting the annual payments stipulated for under existing rules, by a single payment.

2. I have to apologise for the time that has elapsed in replying to these circulars. The delay has occurred mainly from the changes occurring among officers in charge of districts, which have rendered it difficult for those newly arriving in a district to collect

the required information.

3. I now beg to submit for the information of the Honourable the President in Council a tabular statement, which gives a return of the approximate area of culturable land at the disposal of Government in each district of the Province. The area is shown

to be 28,166 square miles of land, divided into five classes.

- 4. With reference to the important subject of allowing grantees of jungle lands to commute the land revenue demandable thereon up to the termination of their leases, according to the rules under which those leases have been granted, I beg to state that it appears difficult to lay down one general rule for the commutation of land revenue due on leases for various terms. But I think a satisfactory arrangement might be made somewhat as follows:—The amount of assessment for each grantee to be added up in terms of five years, to the termination of the lease; a deduction of five per cent. from the amount due for five years to be made, on condition of the grantees paying down the demand for the first five years; and a progressive increase of two per cent. deduction to be made on the amount due for each future term of five years, provided the total amount of assessment is paid down in advance. The same rule would be applicable to grantees in all stages of their leases.
- 5. I have confined myself in this letter to the consideration of the proposal to commute the amount due on terminable leases, because I understand the question of granting a discharge from all demand of revenue in perpetuity, by payment of a sum

down, is not included in the Despatches under reply, No. 119, dated 1st August 1859, paragraph 2.

Pegu, Commissioner's Office, on the River Irrawaddy, near Donabew, 31st January 1860. I have, &c.
(Signed) A. P. Phayre,
Commissioner of Pegu, and Agent to the
Governor General.

TABULAR STATEMENT of the Approximate Extent and Nature of Culturable Land at the absolute disposal of Government in the Province of Pegu, shown by Districts in Square Miles.

Districis.	i. Forest on Hills.		9. Forest on Plains, including Mangrove,		3. Bush Jungle.		4. Reed and Elephant Grass,		5. Short Grass.		TOTAL		REMARES.
	Square Miles,	Acres.	Square Miles.	Acres.	Square Miles	Acres.	Square Miles.	Acres.	Square Miles.	Acres.	Square Miles.	Acres,	_
1. Rangoon 2. Bassein 3. Prome 4. Henzada 5. Tharrawaddy - 6. Toungoo Total	1,500 1,228 3,367 960 1,182 4,907	54 572 - 608 240	2,250 8,395 414 240 547 287	416 558 - 457 190	1,500 362 413 — 17 155	584 532 	1,100 2,127 281 834 122 113	553 193 208 370	600 31 197 — 5 19	21 518 - 357 190	6,950 7,145 4,675 2,034 1,875 5,485	549 453 539 205	From the total area of forest on hills must be deducted about 7,000 square miles, being teak forest,

Pegu, Commissioner's Office, Dated on the River Irrawaddy, 31st January 1860. (Signed) A. P. Phayre, Commissioner of Pegu, and Agent to the Governor General.

RAJPOOTANA AND THE N.-E. FRONTIER.

(No. 152.)

From Major W. F. Eden, Officiating Agent to Governor General for the States of Rajpootana, dated Mount Aboo, 20 May 1859.

I have the honour to acknowledge the receipt of your circular, No. 2,394, giving No. 664 of cover to extract, paragraph 4, of a Despatch, No. 1, dated the 16th March last, from the Right Honourable the Secretary of State for India, and in reply to state that there are no waste or forest lands in either Ajmere or Mhairwarrah which are culturable, and which could be given to settlers in the manner calculated. The whole of the land in both districts is under assessment, and leased to the village proprietors, which leases could not be interfered with. Wherever the land is culturable it is under the settlement, and only such portions are excluded as are utterly worthless for purposes of agriculture. Under these circumstances I apprehend that no grants of lands could be made in either Ajmere or Mhairwarrah.

I have, &c.,
(Signed) W. F. Eden.
Officiating Agent to Governor General.

Rajpootana Agency, Mount Aboo, 20 May 1859.

(No. 54.)

From Colonel F. Jenkins, Agent to Governor General, N.-E. Frontier, dated Gowhatty, 30 June 1859.

In obedience to the orders contained in your circular letter, No. 2,394, dated the Kamroop.

Nowgong.

Seebsagur.

R 2

Culturable Luckimpoor.

culturable land available for tea and other products, in the districts as per margin, aggregating 44,69,533\frac{3}{4} acres, formed, however, it is to be recollected, upon a rough calculation.

Durrung.
 Côsyah Hills.
 North Cachar.

2d. I regret to say that the returns of the remaining three districts* have not as yet been received in this office, and, as a considerable time has elapsed since the call has been made, I have thought it proper to submit those received without waiting for the remaining ones, especially as the assistants in charge of the Cossyah Hills and North Cachar have stated their inability, in the absence of any maps showing the details of the land, to make the returns at present.

3d. I beg to add that the attention of Captain Comber has been called to the early

submission of his return, and it will be forwarded so soon as received.

4th. From these returns, which are to be considered as very rough statements, and only embracing the large plots of wastes above 500 acres in extent, it would appear that the uncultivated but culturable and available wastes extend to about one twelfth of the whole area of Kamroop, to about one fourth of that of Nowgong, to about one half in the district of Seebsagur, and the waste in Luckimpore amounts to double the cultivated land.

I may therefore safely conclude that taking the whole province, Durrung and North Cachar included, that not one half the lands of it are under cultivation.

I have, &c.,
(Signed) F. Jenkins,
Agent to Governor General.

RETURN of Waste Lands available for the Cultivation of Tea and other Products in the Division of Assam.

Districts.		. •	Amount of Area.	Remarks.		
Assam -	- Kamroop Nowgong Seebsagur - Luckimpore - Durrung North Cachar - Cherra Poonjee	- : - : - :}	1,79,560 12,05,600 16,12,636 14,71,728 ³ Not received.	Including hill forests, grass and red		

Agent Governor General's Office, North Eastern Frontier, 30 June 1859. (Signed) F. JENKINS,

Agent to Governor General.

(No. 66 of 1859.)

From Colonel F. Jenkins, Agent to Governor General, North-East Frontier, dated .; Gowhatty, 18 July 1859.

In continuation of my letter, No. 54, dated the 30th ultimo, I have the honour to submit a copy of a letter, No. 90, dated the 13th instant, from Mr. C. K. Hudson, Principal Assistant at Cherra Poonjee, together with the tabular statement therein mentioned, showing the supposed quantity of culturable waste land available in his district, for the information of Government.

I have, &c.,
(Signed) F. Jenkins,
Agent to Governor General.

(No. 90 of 1859.)

From C. K. Hudson, Esq., Principal Assistant Commissioner, in charge of Cossyah and Jynteah Hills, dated Cherra Poonjee, 13 July 1859.

Sir,

In compliance with the request made in your letter, No. 210 of the 14th of May last, I have the honour to submit a tabular statement of the supposed quantity of culturable waste land in this district, available for the cultivation of tea or other products under the management of Europeans, arranged as directed according to sub-divisions.

2d. Having no statistical data for my guidance, and only a small general map of the district in which the boundaries of the various Cossyah States are very ill defined, it is impossible for me to form any very correct idea of the actual quantity of waste land fit for cultivation, but judging from native information, and what I have myself seen of the country, I have reason to think that the return herewith furnished is as near an approximation as can be obtained by a rough calculation.

I have, &c.,
(Signed) C. K. Hudson,
Principal Assistant Commissioner,
In charge of Cossyah and Jynteah Hills.

RETURN of the Estimated Quantity of Culturable Waste Land in the District of the Cossyah and Jynteah Hills, available for the Cultivation of Tea and other Products under the management of Europeans.

	Cultu	rable Waste L	and.		
Sub-Divisions.	Grass Jungle.	Forest Jungle.	Total Waste.	REMARKS.	
Semi-Independent Cossyah States - Dependant Cossyah States Conquered British villages of Soopar,	Acres. 65,000 1,85,000	Acres. 15,000 35,000	Acres. 80,000 2,20,000	The grass jungle is nearly all high land, not capable of being irrigated, but the forest jungle is	
Moosmai, Mamloo, Bynny, and Lailongkote	2,000 1,20,000	1,000 30,000	3,000 1,50,000	generally intersected by rivu- lets, and the soil is rich and productive.	
Total	372,000	81,000	4,53,000		

(Signed) C. K. Hudson,
Prin. Assist. Commr.,
In charge of Cossyah and Jynteah Hills.

Prin. Asst. Comr.'s Office, Cherra Poonjee, 13 July 1859.

MYSORE.

(No. 233.—Mysore Commissioner's Office.)

From the Commissioner for the Government of the Territories of his Highness the Rajah of Mysore, dated Bangalore, 28 November 1859.

I have the honour to acknowledge the receipt of Mr. Under-Secretary Simson's circular letter of the 4th of May last, No. 2,394, enclosing extract from a Despatch from the Right Honourable the Secretary of State for India, and directing I would take the necessary steps to procure accurate information in regard to the extent and nature of the cultivable land which is at the absolute disposal of Government within the limits of my jurisdiction, and also as to the conditions on which such lands might properly and expediently be disposed of to persons desirous of bringing them into cultivation.

2. I have also the honour to acknowledge the receipt of Mr. Under-Secretary Simson's letter in continuation of the former, dated the 12th of August last, No. 4,920, enclosing (87.)

copy of a circular from the Secretary in the Home Department to the address of the local Government, together with copy of the Despatch from the Secretary of State relative to applications for the grant of unoccupied land for the purposes of cultivation, and directing I will submit my opinion on the question of commuting the annual

payments by a single payment.

3. Before referring to the terms on which the waste and forest lands in this territory can be made available for European enterprise and industry, or stating the extent of the lands capable of returning a profit, I would respectfully request the permission of his Excellency the Right Honourable the Governor General in Council, to offer a few remarks on two points which appear to have an important bearing on the question at issue.

4. The points to which I refer are, first, the suitableness or otherwise of the climate of the Mysore territory for the continued residence and propagation of the European race; and, secondly, the form in which European industry and energy can be most profitably

employed.

5. On the first point I beg to transmit copy of a memorandum drawn up by Assistant Surgeon James Kirkpatrick, M.D., which is, I think, calculated to modify some of the opinions which seem generally to prevail with respect to the salubrity of the climate of

Mysore.

- 6. It will be seen that this attentive and accurate observer, whose experience comprehends the whole country, is of opinion that, with the exception of Bangalore and its neighbourhood, the climate will nowhere' admit with safety of the out-door labour of Europeans; and that even in these favoured parts the labour must be confined to a few hours in the cool of the day, while the climate of the western parts adjoining the ghats, the most agreeable to the feeling and the most favourable for the cultivation of coffee, is so far from being congenial to the European constitution, that most of the planters, not-withstanding that they do not work with their own hands, and are only subject to the exposure necessary to superintend the labour of others, have been driven away for the restoration of health. It will be found that Dr. Kirkpatrick's researches on the subject of continuing the European race in this country with unimpaired powers have resulted in a remarkable correspondence with the opinions submitted by Major William Anderson, C.B., in his notes annexed to the printed Report of the Bengal Commission on the Commissariat—(see Appendix 6, page 82); and it can, I think, be assumed with some confidence that this over-extolled climate of Mysore offers but little encouragement to the permanent settlement of Europeans, even as capitalists, and none whatever as labourers.
- 7. I regret that I am only able to submit an estimate of the unoccupied lands within this territory, an accurate statement not being procurable, as the country has never been regularly surveyed for want of competent European agency, which alone could prudently be employed to carry out that important work and of these lands, even if the climate were more favourable, there are not many on which European capital, skill, and energy could be exerted with profit to the capitalist or instruction to the people, excepting the coffee tracts in the hilly western districts, for the soil in general has proved unfavourable to the production of cotton, indigo, and the finer qualities of tobacco; while in the careful cultivation of the various kinds of grains and oilseeds the natives of Mysore require little teaching.
- 8. Besides, most of the fertile lands in the open country are already appropriated; but supposing they were available to individuals or companies, it may deserve consideration whether they could be granted in fee simple and for ever discharged from all demand on account of land revenue, seeing that the sovereignty of Mysore is still vested in the Rajah, and that the powers of administration are exercised in trust on his account.

I have, &c. (Signed) M. Cubbon, Commissioner.

Bangalore, 18 November 1859.

MEMORANDUM.

Owing to its considerable elevation above the sea and its consequently pleasant moderate temperature, the extensive plateau of Mysore is probably better suited for the residence of Europeans than any other parts of the plain countries in the south of India. But though thus comparatively well adapted for their residence, its fitness for their settlement and propagation, or colonization, is very doubtful or may

almost be denied. For a consideration of the suitableness of the Mysore country for the localization of Europeans, it is necessary to view the district in its sub-divisions.

1st. The Bangalore or South-Eastern Division of Mysore.—The greater part of this division consists of open plains, more or less cultivated, but there are a few ridges of rocky (granitic) hills covered with scanty brushwood jungle. The near neighbourhood of the foot of these hills is generally unhealthy, but on the tops of some few of them are small plateaus, where a few houses might be built, which would serve as sanitaria and cool retreats during the hotter seasons of the year. The open country is mostly a gently undulating plain, with a fertile friable red soil, free from jungle, and comparatively so from endemic fevers; its wide shallow valleys are occupied by tanks and irrigated fields, and its gently rising uplands are cultivated with productive crops of grains which do not require irrigation for their culture. For some distance about Bangalore the general elevation of the country is nearly 3,000 feet above the sea; towards the east the country slopes down to a height of 2,400 to 2,200 feet. The climate of the whole of this division may be described to be as follows:—Its north-eastern parts being, however, somewhat more arid than the others, during January and February, a cold dry wind blows, but the sky is clear and the sun's rays powerful. In March, April, and May the sky is clear, the sun fierce, the air hot and dry, and vegetation is parched and burned up; the nights are, however, always cool and refreshing. During June, July, and August the weather is delightful, frequent light showers fall, a cool soft pleasant westerly breeze blows, and the sun, though hot when unclouded, is so seldom out for any length of time, the sky being generally cloudy, that exercise in the open air may generally be pretty freely taken. In September and October the air is often moist, warm, and muggy, the sun occasionally clouded, but more often bright and very hot and depressing in its effects, heavy thunder showers are frequent, mostly falling in the evenings. During November and December the sky is generally clear, the sun

2d. The Chittledroog or North-Eastern Division.—The southern and western parts of this division have an elevation of 2,600 to 2,800 feet; towards the east and north the country falls to about 1,800 feet above the sea. The general character of this division is that of a plain country, free from jungle, but there are a good many low hilly tracts, which are rocky and covered with scrubby jungle, a few only of the tops of these hills are fit for the location of houses as places of resort in the hot weather. The climate of this division resembles that of the Bangalore division, though it is somewhat warmer, owing to its lesser elevation, and it is drier, the annual rain fall being less. The hilly tracts are feverish, and

probably the division may be considered less healthy than Bangalore, even for natives.

3d. The Astagram or South-Western Division.—This division is more diversified than the preceding two in its physical characteristics and climate. Its south-eastern parts border upon the Bangalore division, and are like it generally open plain country; its north-eastern parts are also generally open plain countries, including, however, a good many low rocky hilly tracts and low jungle; the southern and western parts of the division extend into the broken hilly forest, covered slopes of the western ghâts, and bases of the Neilgherry and Bellegerungum mountains. The elevation of the eastern parts is from 2,300 to 2,800 feet, of the central parts from 2,200 to 2,800 feet, of the southern 2,000 to 2,400, and of the western 2,500 to 3,200. Some of the mountain ridges and peaks in the western and southern parts rise considerably above these elevations. In the eastern and central parts of the division the climate is similar to, though a little warmer than, that of Bangalore, but the rains begin a little earlier, are a little heavier, and the sky is more constantly clouded during the rainy months. In the western parts, on the slopes of the ghâts, the rains are heavy and continuous, and the sky overclouded from June till October, and thunder showers are not unfrequent in April and May. In the eastern parts of the district the climate is generally healthy throughout the year; in the central parts, particularly along the course of the Cavery river, which traverses it, there is often a good deal of severe fever during the hot dry season from February to May inclusive. In the southern parts fever prevails during the dry cold months of November and December, and again in June, at the commencement of the rains, in the hilly jungly tracts to the westward, the first falls of the western monsoon showers in May and June, and the close of the rainy season in October and November, are attended by a malarious condition of the climate productive of severe fevers; while the hot dry weather of February, March, and April, and again the v

4th. The Nuggar or North-Western Division has also a widely various physical conformation and climate. The eastern half of the division is an open plain of from 2,400 to 1,800 feet of elevation, broken, however, by several tracts of low rocky hills. Covered and surrounded by low brushwood jungle, these hilly tracts are generally very unwholesome. There are portions of two talooks in this division which partake of the character of the open country, which have a higher elevation, of from 3,000 to 3,400 feet, and have consequently a colder climate. The western half of the division is on the eastern slope of the western ghâts, and is one great district of wooded mountain ridges and ravines, with scarcely any naturally open spaces, though many of the narrow valleys are occupied with areca palm gardens and rice fields. The general height of this part of the division may be said to be from 2,000 to 2,400 feet, but many ridges and mountains rise considerably higher, as for example, the Bababooden hills, the Coodray Mook, the Gunga Moolah, Kigg and Koodacharry, which attain a height of about and over 5,000 feet. In the eastern parts of the division the climate is 'hot and dry from February to the end of May; from June till August inclusive, it is cool, moist, cloudy, and very pleasant, both in and out of doors; August, September, and October are warm months, with a fierce sun when shining, and heavy rains at times; in November, December, and January the weather is cool and pleasant, as a cool breeze blows which moderates the effects of the sun's rays from a clear sky. The open countries in the eastern parts of the division are healthy. The western half of the division may be said generally to be unhealthy, except during the cold and dry months of December, January, February, and March; in April, May, and beginning of June the weather is hot during the day and cool at nights, and showers begin to fall, after which fevers prevail in this part of the division; from the middle of June till the end

(87.)

of September the rains are very heavy, and the climate very damp. In October and November the rainy season closes, and fevers are again prevalent; many of the inhabitants are affected with enlargement of the spleen. On the higher mountain tops and ridges in the western part of the Nugger division there are, however, many situations where habitations might be located, which would probably be above fever range, and which would be delightful and healthy residences during the dry season, but which would be exceedingly damp and inaccessible during the rains. In the two talooks (Chickmorgloor and Wustara) before alluded to, as having a higher elevation than the rest of the open parts of the division, the climate both in their opener and in their more mountainous parts is much cooler and healthier than in other parts of the division, and there are a good many situations in them where Europeans might settle with every probability of enjoying good health. These talooks are in the district where coffee has been the largest and most successfully cultivated in Mysore, and there now scarcely remains an acre of land in these talooks suitable for coffee unoccupied by the natives, who are most tenacious of their rights to the soil.

From the preceding sketch of the physical-characters and climates of the several divisions of Mysore, it may be presumed that the Bangalore division is the one most likely to furnish healthy sites for Europeans' residences, and I believe there is fair reason from experience to believe it a very healthy district, and its climate well suited to the European constitution. The cantonment of Bangalore, nearly in the centre of the division, and about 3,000 feet above the sea, has long been known as the healthiest European station in the south of India, and in its neighbourhood I think Europeans might settle and engage themselves in any occupation, requiring merely the superintendence of labour, with every prospect of enjoying good health, though perhaps they would not retain quite the vigour or attain the average longevity they would in their native land. But they could not, I think, without materially risking their health, engage in actual hard labour out of doors, so as to earn a livelihood by it, although during great part of the season for agricultural operations, that is from June till November, a European might work without risking his health at field labour for six or seven hours a day, say from five to eight or nine a.m., and from four to seven p.m. The heat of the sun at all seasons precludes more exposure than the above, though observations of the indications of the thermometer, when exposed to the sky during the day at Bangalore, are not available for the illustration of this part of the subject. In others of the open parts of Mysore the probability of a European enjoying good health as a settler may almost be estimated by the elevation of the locality, the lower it is the less would be his prospect of maintaining good health; whilst proportionately with the elevation even the lower parts of Mysore afford a better climate than other lower parts of the south of India, the immediate sea coast only,

perhaps, excepted.

In considering the subject of colonising Mysore, the only question to be discussed is not the probable health of a few Europeans settling in the district; there is also to be considered the prospect of their having families and descendants. Possibly the district has hardly yet been sufficiently long occupied to set completely at rest the question as to the possibility of the European race being healthily propagated in it, but as far as experience has hitherto gone there seems little reason to doubt that the general law of the impossibility of the European races propagating a sturdy posterity in intertropical India, applies to the Mysore country also, though it may be admitted that so many instances can be adduced of persons of pure European extraction attaining maturity in the district, as to show that its comparatively cool climate does exert a certain degree of favourable modification over the general law. In Bangalore it is well known that European children thrive to a considerably later age than they do in the low country stations, though they ultimately require to be sent to a cooler climate, and of Europeans who have been born or mostly reared in Mysore, and who have attained maturity, many instances can be collected; of the men of them, however, most are tall and lanky, the girls are generally better looking specimens, so long as young and unmarried; but they do not bear well the exhausting effects of having a family, though want of fertility does not seem to be one of their characteristics. Of the second generation, descended on both fathers' and mothers' side from Europeans, born and bred in India, very few instances can be collected. I have heard of only one family of this description in Bangalore. The father, a country-born and bred European, has been twice married, each time to girls of pure European parentage, but born and bred in India. His children by the first wife, who was consumptive, are delicate, those by his second wife are healthy, but they are yet so young that little can be predicated of their constitutional vigour. The difficulty of meeting with families of pure European descent of the second or third generation of Indian birth and rearing, arises partly from the fact that the males of these Indo-European families generally intermarry with Eurasian women, whilst the females get married to Europeans fresh from Europe. Of the third generation of Europeans of Indian birth and rearing, on both sides, I have been able to hear of no instances in Bangalore; but I have heard of two cases in the place of women having great grandchildren, of pure European blood, through the female branches, that is, the women of each family, in each successive generation, having got married to Europeans fresh from Britain, have borne families, and have, though generally delicate and dying early, shown no diminution of procreative capability. Such facts therefore as are available, though showing that Europeans may enjoy good health, and even some of their children grow up, seem decidedly to negative the idea that the European race can be healthily propagated in the Bangalore division (cantonment), and as it is the most favourable of all the divisions, with the exception of a small part of the Nuggur division, the presumption is that no part of Mysore is fitted for permanent small part of the Nuggur division, the presumption is that no part of Mysore is fitted for permanent colonization by Furopeans.

Of the openings for European enterprise in the Bangalore, Astagram, and Chittledroog divisions, little can be said, as few at present afford any tempting prospect, though the preparation of silk, sugar, cotton, and divi-divi might perhaps be advantageously engaged in, and doubtless the agriculture of the ordinary articles of Mysore produce, both animal and vegetable, would admit, with vast benefit to the country, of very great improvement and of some profit, but probably not enough to lead Europeans to attempt it. At present the most attractive subject of agricultural speculation in Mysore, and indeed the only one which gives a prospect of that rapid realisation which can attract European settlers, is coffee cultivation (tea and cocoa, though untried, are promising articles also, and likely to answer in the western parts of Mysore), and of it consequently as regards the healthiness of the occupation, it is

desirable

desirable to make some further remarks. The coffee plant grows and bears in every part of the Mysore country, but it is only in the jungle-covered hilly country in the western parts of the Astagram and Nuggur divisions that it flourishes and produces abundantly; there the elevation, the virgin forest soil, and the moist climate seem to favour its growth to the utmost. It is in this part of Mysore, therefore, that the European coffee planters must settle, and unfortunately for them the very circumstances, with the exception of the elevation, which favour the growth of coffee, are productive of those malarious influences which are so injurious to a European's health. It may be said that throughout the district now alluded to coffee thrives well, but that also throughout it remittent and intermittent fevers of a severe type are endemic. The only places comparatively or wholly free from feverish influences are these elevated more than 3,200 to 4,000 feet above the sea, and of such localities, except the tops of ridges or mountains, there are comparatively few. It is in elevated and comparatively open localities, however, that the European planter must settle if he hopes to succeed, for the maintenance of his health and comparative freedom from endemic fevers is of the most essential consequence to his ultimate success. The greatest number of such localities are to be met with in the Chickmorgloor and Wustara talooks of the Nuggur division, and in the Munzerabad, Bailoor, and Maharajdroog talooks of the Astagram division, and very many of the most eligible of them are already occupied by the few Europeans already engaged there in coffee planting, or by the natives of the district who have entered most eagerly into this cultivation, and secured most of the suitable lands. The difficulty of selecting a healthy locality, and the risk of health even in the most favourable parts of the country, may be judged of, when I say that very few of the European planters already settled in the western parts of Mysore, have not to my knowledge suffered from disease produced by the unhealthy climate of the district, or by the mode of life, which involves considerable hardship and exposure at first, that the health of the one who has perhaps the very best locality of all broke down, when as a matter of convenience he shifted his residence from one house to another not a mile distant; and when I add that I failed in trying to select a locality for a relative, as the place I chose after a good deal of search turned out unhealthy. There are indeed in these western parts of Mysore a considerable number of situations which may be admitted to be above fever range, and on them the Europeans might live without fear of These situations are on the tops of the higher mountains (as the Bababooden, malarious fevers. Coodray Mook, Gunga Moolah, and other ridges previously alluded to), and are so inaccessible and so damp during the rainy season, as to be almost unavailable as permanent residences for planters engaged in the cultivation of coffee, but they would answer well for sanitarial resort during the hot weather, and for convalescence after sickness. The selection of a healthy locality is one of the most serious subjects for the consideration of European settlers commencing coffee cultivation in the western parts of Mysore, and it is one of the greatest difficulties in the way of many of them engaging therein, for it is not easy to meet with localities which combine freedom from malarious fevers, and the other requirements for successful planting, as good soil at the proper height, command of labour, &c.

(Signed) J. KIBKPATRICK, M.D.,
Surgeon to the Mysore Commission.

Bangalore, 4 November 1859.

ESTIMATED Extent and Nature of Unoccupied Lands in the Four Divisions of Mysore.

		Unoccupied Lands.			Particulars.			·	
No.	Division.	Dry.	Wet.	Garden.	Total.	Under Forest and Jungle.	Immemorial Waste Lands.	Belonging to Deserted Villages.	Remarks.
1		Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.	·
1	Astragram •	7,84,013	31,076	1,530	8,16,619	3,43,801	4,31,905	40,913	The revenue system which pre- vails in Mysore is Ryotwar
2	Bangalore -	4,65,533	81,351	255	5,47,139	. 92,562	4,20,449	34,128	some of the rents being taken in money, others in kind. The latter was originally the
3	Chittledroog -	12,95,748	68,112	1,146	13,65,006	2,84,744	9,38,409	1,41,853	case with coffee, but at pre- sent a share of the crop is
4	Nuggur -	99,012	60 , 539	9,046	1,88,597	25,791	1,23,964	38,842	commuted for an excise duty of four annas per maund.
	Total -	2,644,306	2,61,078	11,977	29,17,361	7,46,898	19,14,727	2,55,736	

S

M. Cusson, Commissioner.

Mysore Commissioner's Office, Bangalore, 30 November 1859.

HYDERABAD.

(No. 174 of 1859.—Civil Department.)

From Lieutenant-Colonel C. Davidson, Resident at Hyderabad, dated Hyderabad, 13th September 1859.

Sir,

Dated 4th

May 1859. † Enclosure,

No. I.

I HAVE the honour to acknowledge the receipt of Despatch No. (blank), dated 1st August, addressed from the Home Office to the Secretaries of the several Governments, and in reply to it, and Circular No. 2,394,* beg to offer the following remarks, enclosing at the same time reports; on the subject from the Officiating Commissioner of

the Assigned Districts.

2. In the 5th, 6th, 7th, 8th, and 9th paras. of my letter, No. 197, of the 27th August 1858, I entered very fully into the question of the bestowal of waste land on European settlers, and I am still of opinion that our Government could give no valid proprietary right in the Hyderabad Assigned Districts, because the Nizam has reserved his sovereignty, and he alone can dispose of the soil in the manner proposed by Her Majesty's Secretary of State in his Despatch, No. 2, of the 31st December, 1858.

The above I consider an insuperable objection to the colonisation of the Hyderabad Assigned Districts of European settlers, but were there no such objection in existence, I consider the climate of the two Berars, where alone blocks of waste of sufficient size are

available, would be fatal to any attempt at European colonisation.

4. The Districts of Mailghat, Woon, and Tullygaom, where most waste now exists, are notoriously malarious and subject to fatal epidemics; indeed, I question whether the Campagna at Rome is more inimical to human life. Importing then European settlers to such places without fully explaining this circumstance to them could not be defended; besides, I believe an instant hostility would spring up between the European colonists and the sparse population of aboriginal tribes (principally in Mailghat, Ghonds, and

Bheels), who inhabit these tracts.

5. I have long since formed the opinion that it is a physiological blunder to suppose that we can colonise the plains of India with Europeans. In making this remark I do not refer to the mountain districts beyond a certain height. However strong and active, both in mind and body, the imported European colonist may be in the first generation, I believe it has been established as an indisputable fact, by the inquiries and writings of Drs. Spilsbury and Mackinnon in India, that if the European is bred in and is not sent to a cold climate to be reared and educated, he dies out in the third generation, or becomes a rickety creature, imbecile and indolent, without one spark of that dogged energy and activity characteristic of the Anglo-Saxon race in their own country. The experience of tropical climates similar to India, such as the West Indies and the Spice Islands, has equally proved the above to be the case; indeed, I believe what I have stated above to be equally applicable to Eurasians (half castes), who do not revert again after the second generation to the pure blood on either side; even the Armenians, an Asiatic race, have deteriorated by intermarriage among themselves so much in Calcutta, that the characteristics of their nation are bardly now apparent amongst them in that city.

6. It is clear to me, that in the plains of India we must look alone to the natives of the country for bringing the waste into cultivation. That there need be no apprehension about their ability to achieve this I consider it indisputable, as an urgent anxiety to

possess land on the part of the people of India is inherent in their nature.

I have, &c.,
(Signed) C. DAVIDSON,
Resident.

Financial Department. (General Financial, No. 1,478.—Department, No. 357.)

From T. H. Bullock, Esq., Deputy Commissioner, in charge Commissioner's Office, H. A. Territories, dated Jaulnah, 17th August 1859.

Sir,

I have the honour to acknowledge the receipt of your letter, No. 802, of the 16th of May, giving cover to a Government Circular Letter, No. 2,394, under date the 4th

4th of May, with an enclosure, being an extract from a Despatch from the Right Honourable the Secretary of State for India, calling for information on the subject of waste lands in the Hyderabad Assigned Districts.

2. As the four districts comprise a variety of soils and different peculiarities of

geological features, it is necessary to notice each district separately.

3. West Berar is composed, on the north, of a range of hills, forming part of the Sathpoora range. The centre of the district is a portion of the valley of Berar; and the southern portion consists of table land, varying from 800 to, perhaps, 500 feet above the valley.

4. The land in the valley is, for the most part, a rich black soil; the population is comparatively large, and as a general rule, it may be assumed that there is no waste land available for settlers; undoubtedly there is still some waste land, but it lies in strips between villages which are seldom far apart, and the land is rapidly being engaged for cultivation, or is required for grazing purposes, and it would be difficult to find any large

block available for a farm under a European capitalist.

5. The northern portion of the district, being the Sathpoora range of hills, is very sparsely populated by a wild race called "Ghonds." Their occupation is agricultural and pastoral, but they are few in number, and very timid in disposition. To a certain extent their aid might be made available by a capitalist, but he would require to introduce cultivators from the low land. The whole of this range of hills might be divided into blocks, and granted in perpetuity, or by long leases, to European capitalists, with every advantage to the Government. At present the land revenue of the whole range does not exceed 13,000 or 14,000 rupees; this is paid by the Ghonds, who cultivate occasional patches of land. The country consists of upland, varying in height, rising in one part to, perhaps, 3,000 feet above the sea, and running down on either side northward towards the Taptee River, and southward into the valley of Berar.

6. There is little or no cultivable land at the foot of the hills towards the valley, but there are some very fertile tracts lying towards the Taptee; that river is fed by numerous streams from these hills, and these streams usually contain running water, and are capable of being dammed up. There is, therefore, room for considerable improvement, and, I think, profitable speculation for an enterprising capitalist in and about the

Sathpoora range.

7. For the most part the hills and ravines are covered with forest trees and bamboos, which render the climate in the lower parts unhealthy. This effect would cease when the country is cleared, but it is probable that any settler would fix his own habitation on the higher sites, where the climate is notoriously salubrious, such as Chiculdah, Maklah, on the range near Narnulla, Doolghaut, &c. The water on this range of hills, where not affected by vegetation in decay, is remarkably pure and wholesome, but by the time the streams emerge into the low country, the water becomes nearly poisonous, and the cause, no doubt, is, that it runs through thick jungles on either side. On the tops of the hills the water may be scanty also, but provision is easily made by damming up the gorges of ravines. The present products of the hills are light inexpensive grains, chiefly consumed by the Ghonds, but towards the Taptee the ground is particularly fertile and capable of producing sugar cane, turmerick, and all the best descriptions of grain.

8. Brigadier Hill lately passed through this tract of country, and was much struck with the beauty of the scenery, the fertility of the soil, and the apparent capabilities of the country for improvement, insomuch that he favoured me with a special report on the

subject.

9. In granting sites for farms, the Government should reserve their right to such forests as produce valuable timber, and I think bamboos ought to be conserved to a certain extent for general use, both on the hills and the low country on either side.

10. I may also notice, that certain vested rights of the Ghond Rajahs should be reserved or compensated, and the same remark applies to every description of vested right

in any other part of the country.

11. The southern part of West Berar consists of an upland also. It is inhabited and cultivated by the regular Mahratta Coonbee, with the usual proportion of townspeople of The population is not so thick as in the valley, and the villages are much There is a considerable portion of the ground uncultivated, but for the more distant. most part the villagers have taken up the more fertile portions, and I doubt whether, as a general rule, favourable sites for farms for European cultivators could be found, because the description of crop ov light soils is so cheap, and the market for any production in excess of the actual wants of the people so distant, that I doubt whether, including the cost of transportation, it would be found to bring in good returns, and there is no advantage (87.)

(87.)

to be expected from water carriage or other cheap means of transport. Neither, as a general rule, could much be done by irrigation, although perhaps this is a debateable point, as some engineers think that wherever there is a river or stream, or sloping ground, water may be stored both for irrigation and canals. Therefore my opinion, as above given, must only be taken for what it is worth.

12. As regards East Berar, which is comprised of a portion of the valley of Berar, and of the southern uplands, I think what has been said in regard to West Berar applies

to this district, excepting the remarks on the Sathpoora Hills.

13. But on the eastern portion of East Berar, which is bounded throughout by the River Wurdah, there are still large tracts of waste lands vary fertile, and with the advantage of a river which falls into the Godavery, and comes within the reach of the eastern coast by water carriage, provided Colonel Cotton's views on that subject are carried out.

- 14. I am not sanguine that water navigation from Berar to Coringah will ever succeed as a speculation, but should it do so, any farms occupied on the line of the Wurdah by European capitalists would become profitable. The soil on the right bank of the river produces good cotton, wheat, and other valuable grains and oil plants, and a great deal of it is still lying waste, but it is fast being taken upon terminable leases by native settlers from the Nagpore side. The climate, without being bad, is not better than in other low lands.
- 15. In the Dharaseo District there are considerable tracts of upland uncultivated. A great portion of this district is comprised of small hills of gentle acclivity, divided by narrow valleys, through the centre of which streams usually flow. The better part of the soil having been carried down to the lower ground, and water being abundant in these parts, most of the villages are fixed in these valleys, and nearly the whole of the ground capable of profitable culture is taken up. There are some parts of this district consisting of low level land, and this is chiefly under cultivation. The products of Dharaseo, as a general rule, are not high priced, and although Captain Meadows Taylor was of opinion that, by an extensive system of tanks to store the water coming from the hills, an immense improvement in the value of land, and the quality of its products, might be effected, yet I cannot say that I share in that opinion. There are no remains of tanks, and wherever this is the case, I distrust the advantage of making them for purposes of irrigation.
- 16. I am not of opinion that throughout the Dharaseo District there are any blocks unoccupied suitable for the European capitalist.
- 17. In the Raichore Doab, which I have not lately visited, the Deputy Commissioner informs me, that in his opinion "there are large tracts of land, chiefly black, which could be obtained in some parts of the Talooks of Sindnoor, Copul, Kooshtagee, Raichore, and Gungawutty; and on the banks of the River Kistnah, in the Talook of Deodroog, there are some extensive and very rich black soil tracks waste." The proportion of each description of soil, both wet and dry, lying waste in the Raichore Doab, will be seen in the enclosed return, and I may observe, that if any land in the Assigned Districts is susceptible of profitable cultivation by European capitalists, it must be the wet, of which in this district there seems to be a good deal untenanted.
- 18. The Deputy Commissioner is of opinion that the railway will create a demand for every description of produce, and effect a great change in the value of land; but he notices one great drawback, "which is experienced in many of the large black plains of this district, and which would appear to be incidental to the higher portions between the two rivers, and that is, the scarcity of sweet water;" but he supposes that by the expenditure of capital this want might be supplied.
- 19. The enclosed return will show the actual quantity of uncultivated land in each district, and generally and approximately the description of the soil in each case. But it must be quite understood that the returns of uncultivated land depend upon the old village returns, and upon what is called the Ruqba Statement, contained in old records. In many instances we do not know the size of the beegah represented in these returns. In many parts the land underwent three surveys during the time of the ancient dynasties, and the size of the beegah was altered in each case, but it has been assumed at 2,025 square yards each beegah, which it is supposed to be. Then again, large deductions must be made for land which lies between villages, and is required for the use of the villagers.
- 20. As a general opinion, I am disposed to think that, with the exception of the Sathpoora range, to redeem which great perseverance, enterprise, and much capital would be required, and some portions of land lying towards the Wurdah, and it may be some

blocks in the Raichore Doab, there is no land in the Assigned Districts available for profitable European enterprise.

21. I doubt whether the European could compete with the Native in growing all the ordinary products of the land, whether for home consumption or for export. His habits are too expensive, his control over the Native is too uncertain, and in all his dealings with them he lies at a great disadvantage. It is to be considered also that the climate is unsuitable to him, and he is unfit for out-door exposure, and unless the whole farm was under his constant parameter the second of the constant parameters.

under his constant personal observation, it would certainly fail.

22. I am very desirous to see the introduction of European capital into the districts, but I believe that the best and only mode of making it available would be by commercial agencies. The railway is now rapidly progressing towards the Berars in the North, and Raichore in the South. The staple produce of all these districts is cotton, oils, gums, and other exports, for which there is great demand in England. The principle on which profit might be expected to the capitalist, and improvement to the districts, is that in the purchase and sale of export produce, the money should find its way fairly to the native producer, and that the produce should reach the real exporter at a fair price, and not be taken by vakeels and other intermediate agents. If a good system of direct European agency could be established, I have no doubt there would be a great increase of cotton cultivation; that a powerful stimulus would be given to the improvement of each district, and that the population, hitherto depressed and diminished by poverty, would increase and prosper, but I should not expect much advantage, either to himself or to the country from the European settler as an actual farmer, with the exception, perhaps, in the hilly country, where it is possible coffee and other valuable plants might be intro-

duced, and where a climate might be selected that would suit the European constitution.

23. I may further notice that waste lands in the Assigned Districts are at present let out at light rates on terminable leases of seven years, if the land is altogether waste; and on shorter terms, according to circumstances, if it is land that has been under cultivation, but given up for some years; at the term of the lease the land is brought under full assessment.

24. Another question might arise as to the terms on which land in the Assigned Districts could be bestowed upon the European capitalist. These districts have been assigned, and not ceded; and this being the case, I imagine that no land could be granted in perpetuity to any foreign capitalist without the assent of his Highness the Nizam, and in undertaking to reclaim land under difficulties, such as have been noticed in this report, this uncertainty of tenure would prove a serious drawback, and at any rate the question must be settled before the European colonist is encouraged to expend his capital, except for grants in perpetuity, liable, of course, to fixed quit-rents. I am not of opinion that any foreign settler would find it advisable to expend his capital on any large scale.

I have, &c.,

(Signed) T. H. Bullock,

Deputy Commissioner in charge Commissioner's Office,

H. A. Territories.

Commissioner's Office, Jaulnah, 17 August 1859.

STATEMENT exhibiting Estimated Amount of WASTE LANDS in the Hyderabad Assigned Districts which can be Cultivated, and are at the disposal of Government.

•									
		}	DRY	WET ACRES.					
No.	Districti.	Black Soil.	Red Soil.	,Mixed Soil.	Total.	Rice Land.	Gardeu Land-	Total.	Total of Acres.
1 2 3 4	West Berar East Berar Dharaseo District Raichore Doab -		1,96,335 0 0	3,62,983 0 0 3,10,494 0 0 1,89,725 0 0 18,693 24 0	Acres. C. A. 5,44,475 0 0 4,65,741 0 0 1,89,725 0 0 5,05,723 27 0	4,482 33 12	Acres. C. A	Acres. C. A. 5,215, 34 4	Acres. C. A. 8,44,475 0 0 4,65,741 0 0 1,69,725 0 0 5,10,339 21 4
	Total	6,28,034 \$ 0	1,96,335 0 0	8,81,295 24 0	17,05,664 27 0	4,462 33 12	/33 0 0	0,210 31 4	11,10,360 21

* These calculations are approximate only.

(Signed) T. H. Bullock, Deputy Commissioner, In charge Commissioner's Office, H. A. T.

(87.)

(No. 288 of 1859.)

From Brigadier W. Hill, Commanding Hyderabad Contingent, to T. H. Bullock Esq., Officiating Commissioner, Hyderabad Assigned Districts.

Head Quarters Hyderabad Contingent, Bolaram, 7 May 1859.

Sir,
HAVING informed me of your wish to obtain some account of my march through the Taptee Valley in December last, with regard to the facilities for opening a free commercial intercourse between Berar and Nimar, I have much pleasure in complying with your wish.

The distance from Jhirree, at the entrance of the Dhool Ghât, to Jobunburdee, on the Taptee, is about 31 miles, as shown on the accompanying sketch plan of my march.

The Dhool Ghât was considered impracticable for troops marching with artillery, until I proved to the contrary, and though the ascent and descent of the Ghât extends about 15 miles, being in some places rocky and stony, these obstacles were easily overcome by my force, with a little levelling &c.

The chief expense in constructing a road would be in the 15 miles of Ghât; but that would be trifling, as there are really hardly any difficulties in consequence of the gradual rise and fall along the entire Ghât. After this, the country is perfectly flat to the river, and, though covered with low jungle and grass, it could with ease be kept clear, and the road be made accessible at all seasons.

A river crosses the road at Mangerode, which flows into the Taptee, and has but little water after the

A paved causeway, such as is commonly constructed in various parts of India, could easily be raised across the bed of this river.

The only villages between Jhersee and Jobunburdee are Tullai, and two miles beyond Dhool Ghat

there are also a few dak chowkies.

The remains of a large town are still visible at Mangerode; but it is now totally deserted, and is

overgrown with thick jungle.

The Taptee is very broad at Jobunburdee, with a sandy bed, and it had but little water at the time I was there. From Jobundurdee I took an easternly direction, and there is a tolerably good cart road to Dhar Tullai, and Jipley Aumair, both of which villages are within your circle. The country is perfectly level; but only clear of jungle where the land is under cultivation.

The valley is perfectly level from Dhar Tullai until you reach Motoh, where the road begins to be much enclosed by hills, averaging from 100 to 400 feet elevation, overgrown with jungle trees and

After leaving Motoh the country is very wild but little under cultivation; the road winds along the base of hills, until within 10 miles of Meezday, where the Ghât commences, which in some places is

steep; the road is broad, with loose stones, but no other obstacle for carts.

Probably throughout the entire valley of the Taptee there are not 4,000 Ghoonds; and they have at present but little intercommunication with people out of the valley. The land under cultivation is

limited to that round their villages.

Generally speaking, the villages are about three miles apart, which enables them the better to keep the country open and to rid themselves of the wild animals in the jungles.

The soil is exceedingly rich; and the valley presents the appearance of great fertility from the rivers

and nullahs which intersect it; and it possesses great natural beauty throughout.

There are ten or a dozen different species of wood within these jungles, which are procurable for building purposes. The teak is a common tree there, but from the appearance of the many cut trees the Ghoonds do not allow them to attain any girth. I observed good pieces of timber however in some places averaging about 20 feet. .

As the Ghoonds cut down these trees as they want them, they are for the most part spoilt, but if they

were restricted in doing this, trees of a good size could be procured.

Much finer cattle are reared in this valley than I have observed elsewhere, from the rich pasturage it offers.

It is necessary to know the healthy season for entering these jungles, as I was told the fevers contracted there at certain times of the year are very fatal. I entered the Dhool Ghât with my force on the 25th November last, and I kept cavalry and infantry in the valley until the 9th January following, and providentially there was no sickness at all during that period, which shows the jungles to be perfectly healthy at certain seasons. The Ghoond villages there are always situated on high ground.

I believe that great advantages to trade would be derived by the Taptee Valley being opened by good roads, which could be done at a trifling expense, compared with the increase of revenue which

would follow such a course.

I have, &c. (Signed)

W. HILL, Brigadier, Commanding Hyderabad Contingent.

NAGPORE.

(No. 44.)

From Major E. K. Elliot, Commissioner of Nagpore, dated Nagpore, Commissioner's Office, 16 April 1860.

No. 134, dated

1860.

I HAVE the honour to acknowledge the receipt of your letters as noted on the margin, and in submitting the Report called for in your Office Letter, No. 2,394, under date the 4th of May last, I have to state as follows, for the information of his Honour the No. 625, dated 25th February

2. In the month of June last, under instructions from Mr. Plowden, the Commissioner of the Province, I issued a circular to the district officers, calling upon them to furnish the information required by the Home Authorities, in regard to the extent of available culturable land at the absolute disposal of the Government. There has been much delay in obtaining the required information, the majority of the native subordinate (copy annexed) agency in the province, at the disposal of the district officers not being generally very au fait at preparing statements and returns. A great number of them have been brought up under the former administration, and our system of returns and statements is as new to them as it is distasteful.

1860, No. 984, dated 11th April 1860, No. 100, dated 10th June 1859

. 3. The province is divided into five districts, and a copy of the return† received from † Nos. 2 to 7. each Deputy Commissioner is submitted, together with an abstract statement of the whole. The figures must not be taken for granted, more especially in regard to the Raepore distrct.

4. It is quite true that large tracts of unoccupied land are contained in the Chutteesgurh Illaqua (Raepore), but until the country can be surveyed it will be impossible to determine with any degree of accuracy the capability and extent of the lands in question.

I shall make it a point, during the next circuit season, of communicating personally with the Deputy Commissioners on this important point, with a view to determining the extent to which the unoccupied lands may be turned to account. The country is wild and thinly inhabited, though I have no doubt that eventually the revenues of the Raepore district may be materially improved; great caution will be needed in developing the resources of the country. The people are migratory and easily frightened.

5. The lands shown in the return in the Chanda district, also a wild country in its character, may be more quickly improved. In some pergunnahs there are old tanks requiring but little outlay to repair them, and so improve the country and add to its cultivated area.

Already has the Deputy Commissioner been authorized to advance a sum of 2,675 rupees for this purpose, on the application of the landholders, the advances to be repaid by instalments within two or three years, security being given on the principle laid down for tuccavee advances. I hope by this means to improve the revenue, and to encourage the landholders by every means to invest their capital in the restoration of old tanks and wells. During the circuit seasons, I intend to confer with the Deputy Commissioner as to the further measures it may be desirable to recommend to the notice of the Supreme Government towards the general improvement of the country. in the second

No. 7.

ABSTRACT STATEMENT showing the Extent and Value of the CULTURABLE LAND in the several Districts of the Province of Nagpore at the absolute disposal of Government.

	Extent of Culturable Land	Present State	of such Lands.	Rемляка,	
Districts.	at the absolute disposal of the Government.	Covered with Timber Forests.	Grass Plains,		
•	Acres.				
Nagpore	8	8		The Deputy Commissioner reports 14 villages to be lying waste in the Nag-	
•	•			pore district, containing an area of 1.864 acres, mostly covered with thick	
	•			jungle, of which only eight acres are considered culturable, the remainder being of the description denominated "burdee."	
· ·			+***		
Raepore	493,384	_	· ·	The present state of these culturable lands is not mentioned. The Deputy Commissioner merely states that 454 villages	
	f 1			in his district are lying waste, and by a rough calculation estimates the cul-	
		,		turable area belonging to these villages	
• •			· ; · ;	at 4,93,384 acres.	
, (87.) '	•	•	S 4		

	Extent of Culturable Land	Present State	of such Lands.			
Districts.	at the absolute disposal of the Government,	Covered with Timber Forests.	Grass Plains.	Remarks.		
Bhundarrah	Acres.	1,1	. In	The Deputy Commissioner reports that no culturable land exists within his district at the disposal of the Government.		
Chandah	32,707		•	The Deputy Commissioner enumerates 682 villages, giving their names and the names of the pergunnahs in which situated; 115 villages of this number are deserted. The larger portion of the culturable area (32,707 acres) consists of small patches of waste land belonging to existing villages, requiring a small outlay in each for the repair and restoration of old tanks, or for clearing away jungle; the smaller portion belongs to the 115 villages not now inhabited, and the Deputy Commissioner is of opinion that very little outlay would be necessary to bring the land under profitable cultivation.		
Chindwarrah -	2,000	2,000		The Deputy Commissioner reports the existence of 54 uninhabited village sites in the pergunnah of Assair in his district, having attached to them a culturable area estimated at 2,000 acres, but now covered with jungle; the country is described as undulating, the soil generally of a light kind, capable of producing wheat, chunna, and oil seeds of kinds; the drainage excellent; "jheels" being interspersed all over the country water would be scarce during the hot months, all the nullahs drying up. The jungle once cleared, the Deputy Commissioner is of opinion no very large outlay would be needed to make the land productive.		

Nagpore, Commissioner's Office, 16 April 1860.

E. K. Elliot, Commissioner.

From A. R. Young, Esquire, Secretary to the Government of Bengal, to W. Grey, Esquire, Secretary to the Government of India, No. 2020, dated 12 August 1859.

I AM directed to acknowledge the receipt of your letter, No. 1518, dated the 1st instant, and in reply to forward, for the information of his Excellency the Governor General in Council, the accompanying copy of a minute, dated the 1st September last, in which the late Lieutenant Governor proposed the adoption of new rules for the grant of waste lands in Darjeeling, the principle of which was to sell outright the proprietary title in the soil.

2. These rules were forwarded for the opinion of the Board of Revenue, and in concurrence with that authority, the Bengal Chamber of Commerce, and the Trades' Association, the accompanying rules were adopted and sanctioned by Government for Darjeeling.

3. The Cachar Company, the Silchar Company, and the Assam Company, then applied for the introduction of the above-mentioned rules into their districts, and their applications were forwarded to the Board of Revenue for report.

4. The late Lieutenant Governor also requested the Board to report their opinion on the expediency of extending the new rules to the Sunderbunds and to all the districts of Bengal.

5. The Board's reports have not yet been received.

6. Two modifications have been lately made in these rules, one by which the privilege of commutation will be extended to building locations, and another by which the applicant for a grant will have to deposit the expenses of surveying it, the amount being subsequently paid by the purchaser. These modifications, however, will be introduced by subsidiary rules which the Board of Revenue have the power to frame.

7. I am desired to add that, although the Lieutenant Governor thinks the detailed rules capable of improvement, his Honour strongly recommends adherence to the principle of freehold tenure in all the districts above mentioned.

MINUTE by the Lieutenant Governor of Bengal, dated the 1st September 1858.

APPENDED to the Board's letter, No. 147, of the 23d April last, are certain proposed rules for the Grants of Waste Lands

grant of waste lands for tea cultivation at Darjeeling.

They are framed upon the plan hitherto, with some local variations, always adopted in our treatment at Darjeeling. of this class of lands, viz., a perpetual lease, subject, after a certain interval, to a rent per acre, gradually increasing up to a low maximum, which is to continue fixed for a long term of years, 50, 60, or 99 years, or more or less as may be declared, the payment of which is enforced by sale or forfeiture of the grant.

The grant is also usually made liable to forfeiture on failure to bring certain fixed proportions of the grant into cultivation within certain fixed terms.

At the close of the fixed term of 50 to 99 years, as the case may be, the grant is generally conditioned to be "open to remeasurement and settlement at the rates that may then be fairly leviable." And this

settlement is usually pre-declared permanent.

We have certainly failed under these conditions to dispose of as many grants and bring under cultivation as much waste as is desirable; and though this may be owing partly to other causes, I am disposed to think it may also in no small degree be attributed to the unpopular character of our system, especially where English speculators are concerned.

Our terms exclude all absolute property in the soil (a thing strongly coveted by such speculators, and highly prized), making the tenure at all times subject to a payment of rent, and sometimes at an indefinite rate per acre, as when it is conditioned that the rent shall be open to re-arrangement after 50

years more or less at the then prevailing rate.

Our system necessarily makes the tenure liable for the rent, thereby placing an absentee tenant pro tanto more than he would otherwise be at the mercy of his agent, in a country where permanently honest agency is proverbially scarce, and where occasional absenteeism is, for Europeans, almost unavoidable. A sense of insecurity is thus attached to the tenure which is not unlikely to deter careful speculators.

By periodical inquiries into the state of a grant (a thing indispensable under our present system), and this not always by trustworthy agents, we affront the natural pride of ownership, risk disputes, lawsuits, and ill-blood; and periodically appear to trespass on the security and stability of the

Lastly, our system is peculiar to India among our dependencies, having nothing resembling it in any

other colony of Great Britain.

I know not why we should not adopt in the management of these lands the system which has been found practically effective and beneficial in all our colonies; and endeavour to attract colonists by offering them on reasonable terms the greatly-valued privilege of full ownership in the soil; selling our grants at an upset price, on conditions similiar, say, to those which have worked so well in

The simple object is surely to encourage the enterprising settler and exclude land jobbers; and this has been found in practice to be securely effected by selling moderate tracts at fair market prices, and leaving the purchaser to make the best of his bargain, unhampered by further governmental

I would propose to state these views to the Board, and add the following sketch of proposed rules, requesting the Board, at their earliest convenience, to report their opinion thereon, with such suggestions

as may occur to their extended experience.

The rate per acre for surveying and clearing the boundaries may be adjusted after communication with Captain Thuillier and Captain Sherwill, who are fully competent to advise on the subject; and I would suggest to the Board that it may be useful to communicate also with the Chamber of Commerce regarding the proposed plan.

PROPOSED RULES.

1. Grants of waste lands in the Darjeeling territory shall be sold by auction at an upset price of

10 rupees an acre.

2. Sales of grants of waste lands shall be made from time to time at the office of the Superintendent of Darjeeling on application for that purpose by intending purchasers, in such manner and under such rules as may be laid down for that purpose by the Board of Revenue; full and sufficient notice of the day of sale and other needful particulars being given to the public.

3. Every grant proposed to be sold shall first have its boundary cleared and its area determined by an officer appointed for that purpose by the Superintendent.

4. No grant shall be sold of less than 100 acres or more than 2,000 acres.

5. A purchaser at auction of such grant or grants shall make a deposit at the time of purchase of 10 per cent, on the amount of purchase-money; and also of such fixed amount per acre as shall be reafter by declared and the shall be reafter by the shall be reafter hereafter be declared necessary for clearing the boundary and surveying the grant.

6. The (87.)

6. The balance of the purchase-money shall be paid within 30 days from the day of sale; and in default of such payment the sale shall be considered void, the 10 per cent. shall be forfeited to Govern-

ment, and the Government shall be at liberty to resell the land.

7. The Government reserves to itself the right of making and constructing such roads and bridges as may be necessary for public purposes in all lands purchased as above; and also to such indigenous timber, stone, and other materials as may be required for making and keeping the said roads and

8. The sale shall convey a title to all mines and minerals within the limits of the grant sold. But a tax, not exceeding 10 per cent of the gross produce of such mines and minerals, shall be leviable by the Government in such manner and under such rules as may hereafter from time to time

From W. GREY, Esquire, Secretary to the Government of India, to E. H. LUSHINGTON, Esquire, Officiating Secretary to the Government of Bengal, No. 1899, dated 23 September 1859.

I AM directed to acknowledge the receipt of Mr. Secretary Young's letter No. 2020, dated the 12th ultimo, submitting, with copy of a minute by the late Lieutenant Governor,

the rules which have been sanctioned for the grant of waste lands in Darjeeling.

The Governor General in Council desires me to request that, before extending to other places the rules sanctioned for Darjeeling, the Lieutenant Governor will refer the matter to this Government, together with any suggestions for the improvement of the rules as they now stand which may appear to his Honour to be desirable. The expediency of omitting all condition respecting clearance appears to his Excellency in Council, I am desired to say, to be somewhat doubtful.

(Revenue.—No. 1998.)

From Rivers Thompson, Esq., Junior Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department.

SR, Fort William, 4 August 1860. I AM directed to acknowledge the receipt of your letter, No, 1899, dated the 23d September 1859, desiring, that before the rules for the sale of waste lands at Darjeeling, which had been adopted by the late Lieutenant Governor, were extended to other places, the matter might be referred to the Government of India with any suggestion for the improvement of the rules in force, which might appear to the Lieutenant Governor to be desirable.

2. It is necessary to explain, that at the time of the promulgation of the Darjeeling rules which had been adopted and sanctioned by Mr. Halliday, in general concurrence with the views expressed by the Board of Revenue, the Chamber of Commerce, and the Trades Association at Calcutta, applications were made to the Bengal Government by the Directors of the Cachar, Silchar, and Assam Companies, for the concession to them of privileges corresponding to those which had been accorded to the settlers in the

Darjeeling territory.

3. In each of these cases, it was represented that the circumstances of the provinces in which the operations of these companies were conducted, were very different from those in which settlers in Darjeeling were placed, who enjoyed very superior advantages in point of accessibility, healthiness, and comparative abundance of labour. Accordingly, when it was suggested that the Darjeeling sale rules might be introduced in their integrity into these several provinces, all parties interested in these provinces agreed in considering that the existing conditions of their leasehold tenures were preferable to those allowed by the Darjeeling rules, in their present form,

4. On receipt of these replies, the applications of the several companies above adverted to were sent by the Lieutenant Governor to the Board of Revenue, who were desired to report upon the propositions before the Government, and upon the advisability of introducing any modification into the rules under which waste lands are at present

granted in Assam and Cachar.

5. Before the arrival of the Board's report, the Despatches from Her Majesty's Secretary of State for India, communicated in your letters, as marginally noted, were received by this Government. The first directed that detailed information should be submitted regarding the extent and nature of culturable land absolutely at the disposal of the Go-

vernment

o 27 April 1859, No. 866, and 1 August 1859, No. 1,518.

vernment in the Lower Provinces, and the conditions on which such lands might be granted to persons desirous of bringing them into cultivation; and the second, among other important subjects, to which allusion in this place is not necessary, urged the expediency of allowing the present grantees of waste and other Government lands to commute the annual payments stipulated under the rules on which they may happen to hold,

for a fixed sum per acre, to be paid down.

6. As these points were closely connected with the subject now immediately under notice, further references were necessary to local officers for information on the questions raised by the Secretary of State for India, and the reply to the present inquiry has consequently been delayed by the necessity of first considering those questions. To the first of the two last-mentioned Despatches an answer was forwarded in my letter, No. 404, dated the 6th March 1860. The subject of the second Despatch has been disposed of in accordance with the authority given by the Government of India, by the intimation published in the "Gazette" of the 17th of August last, of the sanction of Her Majesty's Secretary of State to the commutation of annual payments of land-rent by one payment; whereby persons desirous of availing themselves of the offer were requested to make application to the Collector of the district for the purpose. In the meantime a correspondence was passing between this Government and the Board of Revenue, with the view of fixing the precise terms under which such commutations might be effected. These terms have now been calculated and fixed, and they were officially notified in the "Gazette" of the 19th May last, page 1096.

7. The question of the new rules to be sanctioned for the grant hereafter of waste lands, the property of Government, remains for disposal. Recently a deputation of grantees and representatives of companies and others engaged in the cultivation of tea in the Eastern Provinces waited upon the Lieutenant Governor, with a memorial, bringing to his notice what they considered to be onerous and unsuitable in the terms of their present leasehold tenures. The memorialists represented that the provisions of the engagements by which they were bound had been adopted almost entirely from the rules which are in force for the Soonderbuns grants, and maintaining the impolicy of applying to such remote and unpopulous districts as the north-eastern districts of Bengal the stipulations for clearance which might not be inappropriate in the vicinity of Calcutta, they urged the expediency of conceding to them the privilege of a free-hold tenure. Other arguments were brought forward in support of their applications. On consideration of the large annual expenditure of capital in the cultivation of tea; of the time that must elapse before profits can be realized from land first planted with tea; of the unnecessary stringency of the rules of resumption; and of the depreciation of the saleable and mortgageable value of their properties, by the length of time for which the chance of resumption extends; these grantees were led to hope that Government might treat them with more liberal consideration. They asked that the fee simple of the land might be sold to them, they offered a price of 5 rupees per acre for all assessable land,

and they suggested ten annual and equal instalments as the mode of payment.

8. The Lieutenant Governor freely explained to the deputation his own views on the whole subject. These, concisely stated, are as follow:—He is strongly in favour of a grant of the tenure in perpetuity, as a heritable and transferable property, subject to no enhancement of revenue assessment. He regards this fixity and certainty of tenure and terms as a condition indispensable to a healthy agricultural system. He is also in favour of a redemption of all prospective land-tax, by a payment in the shape of a piice for the grant, to be paid down in full when the grant is made, for all grantees who prefer paying down a single sum, whereby the grant will become of the nature of a permanent freehold. But he sees no reason for insisting on such a payment, if the grantee prefers paying, for any length of time he pleases, a fixed annual sum equal to the interest upon the unpaid price at the rate of the current interest upon public stock at the time of the grant, the grant remaining of course under hypothecation till payment of the price is made in full. He is entirely satisfied of the good policy of making the above concession, but he is of opinion that a condition to cultivate within a fixed term the whole of the culturable land of the grant, with or without special exceptions, is indispensable, and similarly that conditions to cultivate certain proportions thereof, within certain intermediate terms, are indispensable. But he sees no reason for making the whole grant forfeited on breach of such conditions. In his opinion only so much of it as has not been cultivated according to the conditions should be forfeited.

The deputation seemed to think that such terms as these would be a great improvement on the present terms; but they observed that any condition involving the possibility of the forfeiture of the grant is a great disadvantage if the grantee desires to sell, or to raise money on his grant, especially if he resorts for these purposes to the London market.

9. In **(87.)**

9. In the Darjeeling rules the condition of purchase is payment of the price, not in one sum at the time of the transaction, but by equal annual instalments, without any charge of interest on the deferred payments. This principle of payment seems to the Lieutenant Governor altogether unsound. It is neither a sale nor transfer at a price, nor at a rent-charge. It is a transfer for a rent-charge which is to cease after ten years. There are two simple and convenient methods, sale at a price or at a rent-charge, redeemable or otherwise, and with or without a rent-free term to begin with. By the Darjeeling rule, if the nominal price is fair, the purchaser obtains his estate at very much less than the fair price, because of his ten annual payments a large part is really chargeable to interest due on the part deferred. Nor has this rule any convenience to recommend it, because its effect is to charge the grantee with a high rent during the first years, when all his means are required for the improvement of his land, and to make the rent-free term commence just when the grantee's profits are beginning to come in, when he will be best able to pay a rent or land-tax, without turning away his capital from the

10. The privilege of deferring payment of the chief part of the principal sum for ever, or for as long as the grantee pleases, seems to the Lieutenant Governor too valuable to the grantee, and too much a matter of indifference to Government financially, not to be allowed to those who ask it. The Government cannot lose by it, and the grantee in many cases will profit by at least the difference between 12 and 5 per cent. The Lieutenant Governor believes that this mode of payment will usually be preferred. The new Sale Law, Act XI. of 1859, which he had the honour of introducing into the Legislative Council, effectively enables any zemindar, by depositing Government notes, to do what differs not much in practice from redeeming his land-tax at the rate of interest current on Government stock. But the Lieutenant Governor believes that, owing to the comparatively low rate of interest on Government stock, this privilege has not yet been taken advantage of, even in the cases where valuable tenures are held at small jummas, for which it was chiefly intended.

11. In the Lieutenant Governor's opinion, the only difficulty in the whole subject of grants of waste land lies in the condition of cultivating the land granted within a fixed time. The Lieutenant Governor believes that all experience shows the necessity of some such condition. The tendency to obtain more land than the grantee has the means to use, is very strong. The tendency to lock up the land, expending nothing upon it, but relying for profit on the increased value which the capital of other men, expended on neighbouring land, will eventually give even to waste land, when the country around is cultivated and peopled, is also very strong. It is better for all public objects not to grant waste land at all than to allow it thus to be remediably locked up for an indefinite

time.

12. Insisting upon a substantial price, paid down, or upon a substantial rent from the commencement, operates to a certain extent to check this tendency, because such payments make it cost something to lock up waste land. This, it is apprehended, is the ground on which such charges are insisted upon, in India at least; and not because of the financial return they produce, which is insignificant in comparison with the indirect advantages of improving the wastes. But capital is so scarce in India, that the price of grants must be kept down to a low amount, and the lower the amount the less will the

payment of a price operate to check the two evil tendencies above mentioned.

13. The Lieutenant Governor is of opinion that the only very legitimate complaint to which such conditions are open, on the part of the grantee, will be removed by restricting the forfeiture to that portion of the grant on which the grantee has failed to fulfil his obligation. It is no hardship to him to lose that of which he is making no use, and on which he has not expended capital. Neither can waste land, in a state of nature, be a very material element in the marketable value of a grant when offered for sale or mortgage. The security of title in whatever portion of a grant has been cultivated is all that can reasonably be expected, whilst it is all that is essentially valuable. On the other hand, it is a hardship to lose all that has been spent, because of a miscalculation of means which has prevented the expenditure of more; and a proprietor is under great disadvantage when his really valuable land, with all the capital he has spent upon it to make it valuable, is held under a title subject to the contingency of absolute forfeiture, including its incumbrances.

14. A set of rules framed upon the principles above maintained is annexed, which the Lieutenant Governor respectfully recommends as general rules. For facility of comparison, a table showing substantially the existing rules applicable to the several provinces under this Government is also annexed. Particular provinces may require, besides, special rules.

The only special rule that at present has been reported as necessary is one for tea plantations in Assam, where it is recommended that one fourth part of every grant may be allowed to remain in forest, in order to supply wood for the tea chests. Such a provision is probably advisable. Indeed, land which is really devoted to the raising of timber of any useful sort cannot be regarded by the Lieutenant Governor as waste land, In his opinion, land carefully and scientifically used for the production of timber is probably cultivated more profitably for the permanent interests of the country than most agricultural land. The want of wood at a reasonable price has already become one of the greatest wants of India, and it threatens very serious consequences in a few years.

PROPOSED GENERAL RULES for the Grant of Waste Lands.

RULE I.

Applications for the grant of Waste Lands belonging to Government shall be made to the Collector of the district in which such lands are situated. The Collector shall enter such applications in a register to be kept for the purpose in his office, and shall advertise them by notices stuck up at his office, or otherwise as may seem fit.

RULE II.

Every lot proposed to be sold shall first have its boundary cleared and marked out, and its area determined, by an officer appointed for that purpose by the Collector. A sum necessary, in the opinion of the Collector, to defray the expense of this survey, shall be deposited by the applicant. The expense so incurred shall be added to the price of the lot, and whenever the applicant does not become the purchaser, it shall be repaid to him when the grant is sold.

RULE III.

When the boundary and area are determined, the Collector shall submit the application, through the Commissioner, to the Board of Revenue, who shall order the lot to be put up to sale, after further advertisement of not less than 15 days. At the sale the lot shall be sold to the highest bidder, at or above an upset price, to be determined in each case by the Board of Revenue, subject to the orders of

Full and sufficient notice of the day of sale, of the upset price per acre fixed upon the lot applied for, and of all other needful particulars, shall be given to the public at the date of the issue of the second advertisement above referred to.

RULE IV.

Immediately upon a sale of Waste Lands becoming final, the name of the party who shall be declared the purchaser shall be recorded in a register kept by the Collector for the purpose, who shall give to the purchaser a certificate of title, in the following form:-

I certify that A. B. has purchased at public auction, under the rules sanctioned by Government, that portion of Waste Land in the district of

estimated to contain bounded as follows:-

beegahs described in register as lot No.

On the N. On the S.

On the E. On the W.

RULE V.

1. The purchaser of Waste Land at any such public sale shall in all cases be required to deposit immediately, either in cash, notes, or Government securities, duly endorsed, 10 per cent. on the amount of his bid. In default the lot shall be forthwith put up again and sold.

2. Unless the arrangement provided for in the 3d clause of this rule shall have been intermediately concluded, the full amount of purchase money, together with the cost of survey above mentioned, shall be made good by the purchaser before sunset of the 60th day from the date of sale; and, in default of payment within the prescribed period, the deposit shall be forfeited to Government, and the lot shall

be re-sold, the defaulting purchaser forfeiting all his claims.

3. But if the purchaser prefers to defer full payment of the price, it shall be competent to him, within the period above prescribed, and after settling for the cost of survey, to enter into an agreement with the Collector to pay a fixed annual rentcharge, until the balance of the purchase money is paid up. The amount of this annual charge shall be fixed by the Board of Revenue, at a certain percentage upon that balance, to be determined by them, subject to the orders of Government, with a general reference to the rate of interest upon public stock current at the time of purchase. In this case the annual payments shall become due on the anniversaries of the day of sale, and the land sold, free of all liability for subsequent incumbrances, shall remain hypothecated to Government, in security for the annual rentcharge, until payment in full of the whole purchase money has been made. If any such annual payment falls three months in arrear, the whole or any part of the land, free of all incumbrance, may be sold by Government, in order to the recovery of the arrear.

4. The date on which the aforesaid fixed sum shall be annually paid into the Collector's treasury,

shall be entered in the agreement; in which also it shall be stipulated that, in default of payment the

(87.)

said revenue shall be recoverable from the grantee, his heirs, executors, or assigns, by the process that now is or hereafter may be in force for the recovery of arrears of Government revenue.

RULE VI.

A grant of Waste Lands, purchased in the manner prescribed in these rules, shall be a valid heritable and transferable tenure in perpetuity, according to the terms of the engagement under which it is held

RULE VII.

The terms upon which these grants shall be held are as follow:-

That one eighth of the grant shall be cleared and rendered fit for cultivation by the expiration of the fifth year from the date of sale.

That one fourth of the grant shall be cleared and rendered fit for cultivation by the expiration of the

tenth year from the date of sale.

That one half of the grant shall be cleared and rendered fit for cultivation by the expiration of the twentieth year from the date of sale.

That three fourths of the grant shall be cleared and rendered fit for cultivation by the expiration of

the thirtieth year from the date of sale.

2. That on failure of all or any of these four conditions (the fact of which failure shall, after local inquiry, conducted by the Collector or other officer, be finally determined by the Board of Revenue), such portion of the grant as shall remain uncleared, or not rendered fit for cultivation at the time of inquiry, shall be resumed, and the grantee shall forfeit all right and interest in the lands which may be so pronounced to be uncleared, or not rendered fit for cultivation.

RULE VIII.

The Government reserves to itself the right of making and constructing such roads and bridges as may be necessary for public purposes in all lands purchased as above, and also to such indigenous timber, stone, and other materials as may be required for making and keeping the said roads and bridges in repair. Land taken for these purposes shall be paid for at the rates at which it was purchased, by refund of the money paid for it, and compensation shall be granted when claimed for any damage done to the plantation in the construction of the works.

RULE IX.

The sale shall convey a title to all mines and minerals within the limits of the grant sold. But a tax, not exceeding 10 per cent. of the gross produce of such mines and minerals, shall be leviable by the Government, in such manner and under such rules as may hereafter from time to time be determined on.

TABLE of the Existing Rules for the Grant of Waste Lands in the Lower Provinces, referred to in the 14th Paragraph of Mr. Junior Secretary Thompson's Letter, No. 1998, dated the 4th August, 1860, to the Address of the Government of India in the Home Department.

(87.)	Subject.	Assam, Dacca, Cachar, Silchal.	Arracan.	Darjeeling.	Soonderbunds.
:	Application for grants -	Rule 1.—Applications for grants of waste lands in Assam shall be made to the Collector, who will enter them in a register to be kept for that purpose in his office, and, after advertising them for one week at his office, will submit them, through the Commissioner, for the orders of the Board of Revenue. Should there be more than one application for the same grant, it shall be put up to sale after a forther advertisement of 15 days, and the application of the highest bidder shall be submitted as above provided.	Rule XVIII.—All applicants for grants must satisfy the local revenue officer that they possess the means of redeeming the lands required by them, or capital, as per annexed® scale; and if dissatisfied with that officer's estimate of their resources, they may, within three months, appeal to the Commissioner, whose decision is to be final. * 1st class jungle, 80 rupees per doon. 2d ditto - 64 " " 3d ditto - 48 " " 4th ditto - 32 " " 5th ditto - 16 " "	in the Darjeeling territory shall be sold by auction at an upset price of 10 rupees an acre. Sales of grants of waste lands shall be made from time to time at the office of the Superintendent of Darjeeling, on application for that purpose by the Board of Revenue, full and sufficient notice of the day of sale and other needful particulars being given to the public. Should it in any case be deemed inexpedient to grant the land applied for, the Superintendent shall refer such case, with his reasons for deeming the grant inexpedient, for the orders of the Board.	Rule I., Clause I.—Application for grants for waste lands in the Soonderbuns shall be ordinarily made to the Soonderbuns Commissioner. Such applications shall be immediately entered in a register to be kept for that purpose in his office, and, after being advertised for one week in the "Calcutta Gazette," shall be submitted, through the Revenue Commissioner for the orders of the Board of Revenue. In the absence of the Soonderbunds Commissioner from Allipore, such applications will be received either by the Revenue Commissioner of the division or by the Board of Revenue. Clause II.—Should there be more than one applicant for the same grant, it shall be put up to sale after a further advertisement in the "Calcutta Gazette" of 15 days, and the application of the highest bidder shall be submitted as above provided. Rule II.—When an application for grant of land has received the sanction of the Board of Revenue, a pottah in the following form shall be drawn out on veilum or parebment, and submitted for registry in the office of the Board of Revenue; Form of Pottah.—Under the orders of the Board of Revenue, dated 18 , this pottah is granted to for himself, his heirs, executors, and assigns, for that portion of waste land in the Soonderbuns, estimated to contain beegahs, described as lot No. of Captain Hodge's map, and bounded as follows: On the south, On the seat,
	Survey of grants, boundaries &c. &c.	Rule II.—Every applicant for a grant of waste lands shall place in deposit with the Collector a sum of money sufficient to provide for a proper survey by a compass aumeen of the boundaries of the grant, and a copy of the plan of this survey shall be entered in the Collector's register, for the effectual prevention of future disputes.	possible, and any person convicted of having fraudulently extended his boundaries, shall be liable to he assessed for any excess to the quantity of land specified in his pottah. Should the proprietor be dissatisfied with the first survey, he may have the land re-surveyed on depositing the probable expenses.	sold shall first have its boundary cleared, and its area determined by an officer ap- pointed for that purpose by the Super-	

TABLE of the Existing Rules for the Grant of Waste Lands in the Lower Provinces, &c .-- continued.

	·			
Subject.	Assam, Dacca, Cachar, Silchar.	Arracan.	Darjeeling.	Soonderbunds.
Extent of grant	Rule III.—No grants shall be for less than 200 acres of forest or grass waste, which will be granted on the same terms in ordinary cases; and the local officers are vested with a discretionary power to go as low as 100 acres, when the circumstances of a particular case may seem in their opinion to justify it.	Rule III.—No grant for agricultural purposes is to be made of a greater extent than 10,000 English acres, or nearly equal to 1,600 doons, Chittagong measurement, or of a less extent than 100 acres, or nearly equal to 16 doons, except on the Island of Akyab, and within a distance of two miles in every direction from the Sudder kutcheries of Ramree, Sandoway, and Aeng, or Kyouk Phyoo, within which limits it shall be competent for the local authorities, with a view to engage small settlers, to give grants of any smaller extent.	be sold of less than 50 acres. A purchaser at auction of such grant or grants shall make a deposit, at the time of purchase, of 10 per cent. on the amount of purchase money. The balance of the purchase money shall	
Exemption from assessment	Rule IV.— One fourth of the grant to be exempted from assessment in perpetuity, for the site of houses, tanks, roads, embankments, &c., but not so as to be separable from the rest of the grant, or exempt from liability on account of the proportion of the grant subject to assessment.	Rule I., Clause II.—An allowance of not less than one fourth of the whole area being exempt from taxation on account of sites of houses, water-courses, roads, and so forth. Rule IV., Clause II.—And not less than one fourth, or four kanees, in each doon of each grant is to be rent free for ever whether the said one fourth be cultivated or not; but it shall not be distinguished in any manner from the general body of the grant, so as to be separable from it; and this privilege shall be held to extend to the one fourth of the minutest subdivision of the soil, and may be cleared or not at the discretion of the grantee.		Rule II., Clause I.—That one-fourth o the entire grant shall be for ever exempted from assessment in lieu of an allowance for the sites of houses, fo watercourses, creeks, nullahs, tanks, roads, the space required for the construction of embankments dams, &c., and for irreclaimable waste land.
ate of assessment	Rule V.—The other three fourths of the grant to be also rent free for 15 years; after which it shall be assessed at three annas per acre for 10 years, and for 74 years at six annas per acre, the whole term being fixed for 99 years.			Rule II., Clause II.—That the remaining three fourths of the grant shall be held free of assessmen for 20 years from the 1st May, and shall after wards be subject to an annual revenue charge at the following rates, namely,— From the beginning of the 21st to the end of the 30t
			·	year, half an anna the beegah of 1,600 square yard From the beginning of the 31st to the e nd of the 40 year, one anna the beegah of 1,600 square yards.
				From the beginning of the 41st to the end of the 50t year, one anna and a half the beegah of 1,600 squar yards.
•				From the beginning of the 51st to the end of the 99th year, two annas the beegah of 1,600 squar yards,

shall be liable to survey and re-settlement.

Period after which the grant Rule VI .-- After the 99th year the grant shall be liable to survey and re-settlement, and to such moderate assessment as may seem proper to the Government of the day; the proprietary right in the grant, and the right of engagement with Government remaining to the grantee, his heirs, executors, or assigns, under the conditions generally applicable to the owners of estates not permanently settled; and revenue equal to the amount annually paid from the 51st to the 99th year shall be paid annually by the grantee, his heirs, executors, or assigns, until such survey and re-acttlement, as is described above, be effected.

Terms of clearance

Rule VII .- One-eighth of the grant shall be cleared and rendered fit for cultivation by the expiration of the fifth year, from the 18 . one fourth by the expiration of the 10th year, from the one half by the expiration of the 20th year, from the 18 , and three fourths by the expiration of the 30th year, from the 18 ; on failure of all or any of these conditions (the fact of which failure shall after local inquiry conducted by the Collector or other officer, be finally determined by the Board of Revenue), the entire grant shall be resumed, and the grantee shall forfeit all right and interest in the lands, both those which may be yet uncleared, and those which may have been cleared and brought into cultivation,

Rule IV. - All persons obtaining grants in Arracan shall be required to bring the following proportions of each class into cultivation within the periods stated below, each ;-

Class.		One quarter.	One half.	Three quarters.	The remainder less and fourth of the whole.
lst 2d 3d 4th 5th	Forest jungle on hills Ditto, on plains, mangrove, &c. Bush jungle, everywhere Reed and long grass jungle Short grass, puteet or keela	In 8 years. 6 4 9	In 16 years, 12 8 4	In 24 years. 18 12 6	In 32 years. 24 16 8

Rule II., Clause III .- That at any period after the expiration of the 20th and before the expiration of the 30th year, the Government may make a survey and measurement, and in like manner the grantee may require that a survey and measurement be made with the view of ascertaining the exact area of the lands contained in the grant, and that the revenue conditioned in the preceding article, shall henceforth be calculated upon the area ascertained by such survey. The expense of such survey shall be delrayed by the party at whose instance the survey may be made. Provided that until such survey be made, or if no such survey be made, the revenue conditioned in the preceding article shall be calculated on the area specified in the 1st clause of this pottah.

Clause IV .- That after the 99th year the grant shall be liable to survey and re-settlement, and to such moderate assessment as may seem proper to the Government of the day, the proprietory right in the grant, and the right of engagement with Government remaining to the grantee, his heirs, executors, or assigns, under the conditions generally applicable to the owners of estates not permanently settled, and that revenue equal to the amount annually paid from the 51st to the 99th year shall be paid annually by the grantee, his beirs, executors, or assigns, until such survey and re-settlement, or reassessment, as is described above, be effected.

Rule II., Clause V .- That one eighth of the grant shall be cleared and rendered fit for cultivation by the expiration of the fifth year from the 18 . That one fourth of the grant shall be cleared and rendered fit for sultivation by the expiration of the 10th year from the 18

That one half of the grant shall be cleared and rendered fit for cultivation by the expiration of the 20th year from the 18

That one fourth of the grant shall be cleared and rendered at for cultivation by the expiration of the Soib year from the

TABLE of the Existing Rules for the Grant of Waste Lands in the Lower Provinces, &c.—continued.

Subject.	Assam, Dacca, Cachar, Silchar,	Arracan,	Darjeeling.	Soonderbunds.
Registration of grants, transfers, changes, &c.	Rule IX.—With a view to the due registration of all transfers and changes in the proprietorship of grants, no claims to the proprietory right in the lands or the rent of a grant will be recognised as valid, unless on proof of the registry of the claimant's name as proprietor. on the Collector's books.	Rule XIX.—Every grant shall be registered in such manner as the Board of Revenue may direct, its situation, extent, and boundaries being duly recorded; and on every occasion of transfer of the proprietory right, subsequent to the expiration of the first lease, whether from the death of the former owner, from sale, or any other cause, the same is to be notified to the proper officer, and the cause of transfer, and name of the new proprietor registered; no proprietory right to the land or its rent to be recognised by any Court in Arracan, unless the proprietor's name has been registered. Rule XX.—In cases of transfer by sale or assignment, the same is to be acknowledged by both parties in person, or by accredited agents before the registering officer at the time of registry, and the register is to be attested by the principals or their agents, and also by at least two competent witnesses, whose names and places of abode are to be inserted.		
Tax on the produce of mines Reservation to Government of certain rights in the grants.			Rules VII. and VIII.—The Government reserves to itself the right of making and constructing such roads and bridges as may be necessary for public purposes in all lands purchased as above, and also to such indigenous timber, stone, and other materials, as may be required for making and keeping the said roads and bridges in repair. Land taken for these purposes shall be paid for at the rates at which it was purchased, by refund of the money paid for it, and compensation shall be granted when claimed for any damage done to the plantation in the construction of the works.	
•			The sale shall convey a title to all mines and minerals within the limits of the grants sold, but a tax not exceeding 10 per cent. of the gross produce of such mines and minerals shall be leviable by the Government, in such manner, and under such rules, as may bereafter from time to time be determined on.	
Liability to resumption -		Rule VI.—Should any grantee neglect to fulfil the terms specified in these rules, the grant is to be resumed; but no resumption is to be made without due notice having been served on the grantee, requiring him to show cause why his estate should not be resumed; after which judicial proceedings are to be held, and the decision formally recorded in each case, the same being open to appeal in the usual manner.		Rule II. Term 5th of Clause V.—That on failure of all or any of these four conditions (the fact of which failure shall, after local inquiry conducted by the Soonderbunds Commissioner or other officer, be finally determined by the Board of Revenue) the entire grant shall be resumed, and the grantee shall forfeit all right and interest in the lands, both those which may be yet uncleared, and those which may have been cleared and brought into cultivation.

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Collection and enforcement of the payment of revenue, &c. &c.	• • • •	• • • • •
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	Rule VIII.—Grants for hill forests shall be made on special terms, to be agreed upon in each case with the sanction of the Board of Revenue.	
Local officers empowered to grant lands without refer- ence to the rules.	Rule X.—The local officers will consider themselves empowered to grant lands to actual cultivators on such terms as may be current in each district, without any reference to these rules.	-
Passage of boats and towing paths.		
Commutation	As per notification of the 15th May 1860, No. 1,196, published in the "Calcutta Gazette" of the 19th May 1860, page 1096.	
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Rule II., Clause VI.—That the revenue payable under the third and fourth terms of the pottah shall be paid into such Treasury as the Government may determine, or to such Collector or other Government officer as may be appointed by the Government to receive it, on the dates specified on the reverse of the Cobooleut or counterpart of this pottah; and that, in default, the revenue shall be recoverable from the grantee, his heirs, executors, or assigns, by the process that now is, or hereafter may be in force for the recovery of arrears of Government revenue.

Rule II., Clause VII.—That the grantee shall not in any way interfere with the passage of boats through any open river or nullah traversing his grant, and shall allow a sufficient space along the banks of all such rivers or nullahs for towing paths.

Rules IX. and X.—Existing grants may be commuted under those rules at the option of the grantees.

"Grantees of lands let out on building leases may commute at the rate of 20 years' purchase of their annual rent." Rule III., Clause I.—Grantees or their representatives holding grants on leases in perpetuity under the rules hitherto in force, shall have the option of throwing up their existing leases and taking other leases, according to these rules, terminable in 99 years from the date on which their existing leases commenced.

Clause II.—Grantees so electing to commute their present grants for settlements terminable in 99

years, shall pay revenue at the rate of two annas per beegah, from the commencement of the current year, for all lands already brought under assignment to Government.

Clause III.—In cases in which a rent-free term was originally granted for 20 years, and that term having expired, a further rent-free term has been granted (the grantee, if he commutes as above, shall waive all claim to continue rent-free possession, and shall pay half an anna per beegah on the whole of his grant, after deducting the prescribed one fourth), from the beginning of the ensuing year, and one anna per beegah from the commencement of the S1st year from the date of the original lease, and thenceforward, according to the scale prescribed in Rule II.

Clause IV.—In cases in which a rent-free term was granted for 20 years, and that term not having expired, a further rent-free term has been promised; the grantee, if he commutes as above, shall waive all claim to such extended rent-free term, and shall pay revenue for the lands of his grant from the commencement of the 21st year, according to the scale prescribed in Rule II.

Clause V.—Persons desirous of availing themselves of the option given by this rule must signify their desire by application to the Soonderbunds Commissioner within one year from the date of these rules, that is to say, on or before the 24th day of September 1854.

Modified by the notification of the 15th May 1860, No. 1,136, published in the "Calcutta"

Gazette" of the 19th May, 1860, page 1096.

TABLE of the Existing R	ules for the Grant of	Waste Lands in the l	Lower Provinces,	&c.—continued.

Subject.	Assam, Dacca, Cachar, Silchar.	Arracan.	Arracan. Darjeeling.	
Survey and settlement of resumed grants.				Rule IV.—When a grant is resumed under Article 5 of the terms of lease, the lands found to be actually under cultivation shall be measured and settled with the cultivators or under-tenants, as the case may be, at such rates as may appear equitable to the revenue authorities, reference being had to the circumstances under which the cultivators or under-tenants were located; and in the event of a
				new lease being given for the resumed grant, the land so settled with the occupants shall be included in, or excluded from the lease as may be deemed most suitable. Provided, however, that when cultivated lands are included in a lease, the terms of assessment in Rule II. shall be applicable only to the uncleared lands; and separate provision shall be made for the assessment of the cultivated land at the discretion of the Board of Revenue,
Class fication ,		Rule I.—The waste lands in the Province of Arracan shall be classed as follows; and, being the property of the State, the local revenue officers are, subject to the confirmation and orders of the Sudder Board of Revenue at Fort William, hereby authorized to give grants of the same to persons of all nations and sects rent-free, and liable to future assessment for the periods and at the rates specified underneath:—		at the distretion of the Board of Revenue,
-	•	Rates of Future Assignment.		
		Classes. Duration of J Term At 4 annas per kanee. At 12 annas per kanee. Total.	•	
-		Ist Forest jungles on hills 32 8 8 16 64 2d Ditto, ditto, on plains, including mangrove and other trees, june Yrs. Yrs. Yrs. Yrs. 48		
•	• -	gles in swamps, Bush jungle of all 16 4 4 8 32 kinds, everywhere, 4th Reed and long grass 8 2 2 4 16 jungle,		
	•	5th Short grass jungle and 4 1 1 2 8 puteet or kheelah (fallow) land.		

Dula II To determining the along to which ou	
Character of the grant Rule II.—In determining the class to which ear belong, and to avoid vexatious investigations, the three fourths of the area is to be considered as the	ne character of
The lands assigned shall be the hereditary property of the grantees, on their fulfilling the prescribed conditions. Rule V.—All lands assigned under these rules shall be entitled to a pottab to the above effect.	ent of the pre-
Renewal of lease	2 years for the 5th class, the rears' duration;
Revision of settlement Rule VIII.—On the renewal of each lease grasspiration of the periods noted in the last column above alluded to, the local revenue officers sanction of the Board of Revenue or other authorities that Board, revise the settlement upon the assessed area of each grant a jumma non average assessment of lands of similar quality in or circles immediately adjoining the grant manner, should a grantee be able to satisfy the authorities that his assessment is higher than to of similar lands in the adjoining pergunans or	may, with the ority exercising int, and impose of exceeding the the pergunnahs; and, in like a local revenue he average tax circles assessed
on account of Government, he will be entitled of his lease to an abatement of jumms for the t lease, so that he shall not be required to pay mo average assessment of the lands in his vicinity.	term of the said
No alteration of jumma allowed until expiration of lease. Rule IX.—A lease having once been confirmed authority, no alteration of jumma is to be all expiration.	
Arbitrators to fix the jumma, in case of difference between the grantee and assessing officer. Rule X.—On the revision of any settlement con renewal of a lease, the amount of jumma is, is difference arising between the grantee and the a to be fixed by three arbitrators, one of whom is to by the grantee, one by the assessing officer, at the two individuals appointed as above; and to not to be reversed except by order of the Boar or other similar authority.	n the case of a assessing officer, to be nominated and the third by their decision is
Grants of certain extent exempted from the inter- ference of mofussil revenue officers, Rule XI.—Grants of 32 doons and upwards shal under the authority of the Kyouk Soogree, or of the pergunnah or circle in which they mexcept in as far as may be necessary for police when grants of the above extent become liable each grantee shall be entitled to a separate swith the collector, whatever may be the amount Rule XII.—All grants of smaller extent shall exempt from the interference of the mofussil until they are assessed, when, should the annual	other manager lay be situated, purposes; and le to assesament, ettlement direct to f jumma. all likewise be revenue officers
than 200 rupees, the proprietor shall be require amount and pay it to the manager of the pergubut should the assessment exceed 200 rupees, he to a separate settlement, as explained in Rule X	ed to collect the innah or circle; shall be entitled -

TABLE of the Existing Rules for the Grant of	Waste Lands in the	Lower Provinces,	&c.—continued.
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Subject.	Assam, Daces, Cachar, Silchar.	Атгасал.	Darjeeling.	Soonderbunds.
outject.	arosanis Datos, Cathar, Olithar.	- dali-monto	Zeljeenge (Southernames,
Grantees shall receive no commission from Government for management, but entitled to key revenue from the ryots during the rent-free term of their grants.		Rule XIII.—Grantees shall not obtain commission from Government or any other remuneration for the management of their estates; but as long as their grants are rent-free, they shall be entitled to levy revenue from their ryots at a rate not exceeding that realised on account of Government from the ryots of the adjoining pergunnahs or circles; and when the grants become assessed, at three fourths of the rate levied on the adjoining Government lands, the proprietors may then levy any land rent they please, provided always that they do so upon written agreements between themselves and the ryots, the same having been duly registered in such a manner as the local authorities may direct. But nothing in this Rule is to authorize the exaction of Mahtools, Abwabs, or other imposts declared by the Regulations or Acts of the Supreme Government to be illegal.		
Grantees to furnish their ryots annually with pot-		Rule XIV.—Grantees are hereby required to furnish each ryot annually—with a pottah, written in the language of the ryot, specifying everything he is to pay, and he is entitled to receive a Caboolecut from the ryot to a corresponding effect. No suit regarding revenue to be entertained in court, except upon written agreement.		
Applicants for waste lands to enter into certain en- gagements.		Rule XV.—As the object of the Government in giving grants is to cause an influx of population into Arracan, and an extension of cultivation by new settlers, all candidates for waste lands shall be required to enter into engagements not to entice into their estates, or allow to settle there, any of the present cultivators of the province under penalty of the forfeiture of his or their grants, or such portions of it as may be deemed proper; and they shall agree to eject any person found on their estates who shall be proved to have cultivated land in the province now actually assessed, either with a plough of his own or a hired plough, within the 3 years antecedent to his settling on the said estate; and any cultivator quitting his assessed lands for a	. .	
		location within a grant, shall be liable for such assessment in the same mode as if he had not abandoned them, as well as to ejectment from the said grant. Rule XVI.—Always provided that the above Rule shall not apply to artizans or others who may not have been cultivators within the above period, or to cultivators who may be able to satisfy the local authorities, by giving securities or other means, that no assessed land shall be abandoned or thrown out of cultivation in consequence of their being allowed to remove to the estate of a grantee, in which case it shall be competent for		-
Grantees may take indem- nity bonds from ryots.		the local revenue officer to grant the said cultivators permission to remove accordingly. Rule KVII.—Grantees may, for their own protection, take indemnity bonds from syots to the effect that they are not of the class of persons to whom the 15th Rule refers, and may sue them in the civil court for the recovery of any loss that they may have sustained consequent on the location of the said ryots within their grants,		

Jheels and bodies of water

of more than a mile in cir-

circumference to be de-

ducted from the area of

the grant in which they

Ryots liable to the Capita-

tion Tax who may settle

on the grants shall not be

may be situated.

Rule XXII,-All jheels and bodies of water not generally absorbed in the dry season, of more than one mile in circumference, are to be deducted from the general area of any grant in which they may be wholly or partly situated; and all calculations, whether regarding the space to be cleared, or the revenue assessed, are to be made on the remainder; and individuals undertaking to drain such jheels may, at the discretion of the local officers, obtain a grant of them on the same terms as are prescribed for waste lands of the third class; always provided that the redemption of the same will not prove injurious to other parties, and that due notice is given of the intention to grant away the jheels to enable parties concerned to show cause against it. Rule XXIII .- Ryots of Arracan, now liable to the Capitation Tax, who may be permitted to settle on the proposed grants. shall not be exempt from the above tax : but the realisation of it, as well as that which may become due from new-settlers on the expiration of the period of exemption, sanctioned by letter No. 422 of 27th February 1838, from the Secretary to the Government of Bengal, Revenue Department, to the Secretary to the Sudder Board of Revenue, is to be conducted, through the proprietor, in the manner described in the 11th and 12th Rules, until such time as the impost is generally abolished, when no grantee will be allowed to levy any personal tax whatever. Rule XXIV.—Any person who, having obtained a grant of the waste in Arracan, shall fail to fulfil the prescribed conditions. shall not be deemed eligible to receive another grant, unless he can satisfy the local authorities that the causes of his failure Rule XXV.—The land measure to be used for the grants throughout the province is to be that of Chittagong. It is as follows :-- -3 Krants
4 Cowries - 1 Gundab. 5 Gundahs 1 Coonee. 4 Coonees 1 Kanie. 16 Kanies - I Donn. The Null to be used in all the operations is a bamboo, 8 haths, or 12 feet in English, in length. It is divided into 4 puns each equivalent to one yard. Of the above Null, an area of-S Nulls long by 2 broad -- 1 Gundah. 6 long by 5 broad -- 1 Koonie. 12 long by 10 broad - ' - 1 Koonie. - I Doon. 48 long by 40 broad . "

A Kanie thus contains 1,920 square yarde; a Doon 50,720

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From W. F. FERGUSSON, Esq., Secretary to the Indigo Planters Association, to the Officiating Secretary to the Government of Bengal, dated the 20th November 1860.

I AM directed by the Central Committee of the Indigo Planters Association to request that you will lay before his Honour the Lieutenant Governor of Bengal the present position of parties engaged in agricultural pursuits, in regard to the tenure of land, the rules respecting which, particularly with reference to waste and jungle lands, are found

to be onerous and oppressive.

The declaration of Lord Stanley, when Secretary of State for India, had led the Association to hope that, ere now, orders would have been passed authorizing the redemption of the Government land revenue, at all events, in permanently settled provinces, and from what has been done at Madras and Darjeeling, they had confidently expected that settlers would at once have been permitted to purchase the fee-simple of waste lands, now granted for a term of years.

The Association are decidedly of opinion that the permission to redeem the land revenue would restore the credit of Government; would be a considerable saving, as avoiding all expenses of collection, and that there would be no difficulty in selling at 20

years' purchase so as to extinguish a five per cent. debt.

They believe, also, that such a measure would tend to the security and stability of Government, and that the investment would be eagerly sought after both by Europeans

In regard to the waste lands now being brought under cultivation, the Committee strongly urge the sale of the fee-simple outright, instead of grants with restrictions and

limitations, however moderate the terms of such grants may be as to rent.

In Assam and Cachar such grants require that a certain portion must be brought under cultivation within a specified time, under penalty of forfeiture of the whole. In many instances it is practically found that such a large proportion of the grant is not suited for tea culture, that it is absolutely necessary to reserve a certain portion of forest for wood for boxes, charcoal, &c., and that unexpected difficulties in obtaining labour, from failure of seed, and other accidents attending a new cultivation, in a country without roads or means of communication, render it almost impossible that the precise condition of the grant, as to extent of clearance, should be fulfilled, so that the whole of the property will be liable to confiscation.

The Committee also see reason to object to the absolute power reserved of making roads through a grant, and they think that the ordinary powers of the law are sufficiently

practical for the purpose.

In the Soonderbunds it may be said to be necessary to stipulate for clearances of jungle within a certain time on sanitary grounds, but the Committee are of opinion that even there, if a price were paid for the land in the first instance, self-interest would be the best and surest guarantee that it would not be permitted to remain uncleared and

On the case of the grants for the cultivation of tea the Committee would beg some immediate decision and orders. They do not apprehend that any bad results would attend the sale of the land without reservation or restriction. In the precisely parallel case of

coffee planting in Ceylon none whatever have arisen.

There has been no injurious land jobbing, and though all the labour has had to be imported, clearances and cultivation have gone, and are going on to an enormous extent.

With similar security as to tenure, the Committee believe that the same result would follow in Cachar and Assam. In the former province it is understood that the Government revenue has nearly trebled in the last five years since the introduction of tea cultivation, though none of the grants yet pay any revenue; and the Committee believe that with freehold tenure the cultivation and production would be immensely and immediately increased.

(No. 3780A, dated the 4th December 1860.)

Copy of the above letter forwarded to the Government of India in the Home Department, for consideration, in connexion with my letter, No. 1998, dated the 4th August 1860.

> By order of the Lieutenant Governor of Bengal, (Signed) RIVERS THOMPSON, Junior Secretary to the Government of Bengal.

From Messrs. J. Borradaile & Co., Honorary Secretaries to the Soorsipore Tea Company, Limited, to W. Grey, Esq., Secretary to the Government of India, dated the 6th February 1861.

WE have the honour of forwarding to you, enclosed, a memorial signed by the Directors of the Soorsipore Tea Company, Limited, and request that you will be pleased to lay it before the Governor General in Council at your earliest convenience.

To the Right Honourable the Governor General in Council.

The Memorial of the undersigned Directors of the Soorsipore Tea Company, Limited, formed for the cultivation of Tea in the Province of Cachar,

Showeth,

That your memorialists have undertaken the cultivation of tea in the Province of Cachar on lands previously waste, comprising the grants of Dully Dhur, Chundypore, Bansbury, and Bally Khandy, estimated to contain, more or less, 6,000 acres, and calculated to require a yearly outlay of at present 40,000, and later on 80,000 to 100,000 rupees.

40,000, and later on 80,000 to 100,000 rupees.

That your memorialists consider it absolutely necessary for their own security, as well as for the successful cultivation of the tea plant, that they should be allowed to hold the land they occupy unfettered by any restrictions, and that nothing but a sale in fee simple can meet their wants.

unfettered by any restrictions, and that nothing but a sale in fee simple can meet their wants. That your memorialists are not speculators seeking to derive any benefit from the resale of land so acquired, or desirous of leaving uncultivated any portion of the land made over to them, but that they are anxious to the best of their ability and means to improve and render remunerative the land sold to them; that, however, they foresee considerable difficulties in complying wifn the rules originally framed, by Government for the cultivation of these waste lands; and that, considering the numerous chances of failure to which your memorialists are exposed, and which it is quite beyond their power to obviate, they submit that they should receive every concession from Government, as supporters of a cultivation which ultimately must prove highly beneficial to the State.

That your memorialists contend, that the sale in fee simple of waste lands for the cultivation of tea

That your memorialists contend, that the sale in fee simple of waste lands for the cultivation of tea or other plants will not only attract European capital by enabling the planters to offer what is in England considered the only legal security which a banker can be advised to accept, but also bring native capital into play which hitherto has kept aloof from any new undertaking directly favouring the development of the resources of this country.

That your memorialists are given to understand that their petition is quite in accordance with the views expressed some time ago by the Home Government on the subject of the disposal of waste lands in this country.

That these views, though favourably supported by the late Lieutenant Governor of Bengal, have never been carried into effect; and that your memorialists up to the present date are denied the privileges in respect of land tenures which they would enjoy in any other British Colony, and in a climate far superior to the climate of India.

That under the new Income Tax Act the profits which your memorialists may eventually derive from the unconditional sale to them of such waste lands will always come within the reach of the tax gatherers of Government, and that in any such profits the State will continue to have its share.

That it is under these circumstances that your memorialists seek to obtain the fee simple of the land they occupy, and that they offer to convert their tenures into fee simple by an immediate payment of 5s. sterling cash per acre on the estimated area of land held by them, whether fit or unfit for the cultivation of the tea plant.

Your memorialists earnestly pray for favourable consideration of their memorial.

(Signed) H.

H. Knowles,
W. M. WHITNEY,
W. C. STEWART & Co.,
P. T. RALLI,
FR. AUGUSTJUNG,
FERD. SCHILLER.

(Revenue. - 6 June 1861.)

From W. F. Fergusson, Esq., Secretary Landholders and Commercial Association of British India, to W. Grey, Esq., Secretary to the Government of India, dated 31 May 1861.

I AM directed by the General Committee of the Association to beg that you will submit to his Excellency the Governor General of India in Council the accompanying memorial from this Association, from the Calcutta Chamber of Commerce, and from the Trades Association, praying that orders may be passed by Government for the sale of waste and other lands in fee simple.

The memorial further prays that a mixed Commission be appointed to advise as to the rates and terms on which such sales shall be made, and I am desired to express a hope that the subject may receive the early and favourable consideration of his

Excellency in Council.

Revenue.—6 June 1861.

(No. 6.) Memorial from the Landholders and Commercial Association and others to his Excellency the Right Honourable the Earl Canning, Viceroy and Governor General of India in Council.

That your memorialists, being of opinion that the existing tenure of land in India under grant or leases fettered with conditions which make them liable to resumption is prejudicial to the best interests of this vast empire, crave the attention of your Excellency in Council to the question of grants of land

That the capital, enterprise, and energy that would be brought to bear upon the productive resources of India from the mother country are effectually kept back, because of the land tenure being insecure

and subject to resumption.

Your memorialists are firmly convinced:

Your memorialists are firmly convinced:—
1st. That the freehold right to land in India would greatly add to the material prosperity of the

2d. That by the sale of such right by Government the revenues of India would be largely benefited. 3d. That without the grant of land by Government in fee-simple, the action of the existing terms upon which grants are issued is directly to retard all European enterprise for the establishment of cotton plantations, tea, and other agricultural enterprises.

Your memorialists, therefore, pray that your Excellency in Council will take immediate measure to secure to your memorialists and to the capitalists of Great Britain a right to the freehold of land in India, and that the terms on which such freeholds shall be sold be at once fixed, or that a mixed

Commission be appointed to advise as to the rates and terms.

(Revenue.-6 June 1861.)

From W. GREY, Esq., Secretary to the Government of India, to W. F. FERGUSSON, Esq., Secretary to the Landholders and Commercial Association of British India; No. 1109, dated 6 June 1861.

I HAVE laid before the Governor General in Council your letter dated the 31st ultimo, with the memorial which accompanied it from the Landholders and Commercial Association of British India, from the Calcutta Chamber of Commerce and from the Trades' Association, on the subject of the sale of waste and other lands in fee simple, praying that the terms on which the land shall be sold may be at once fixed, or that a mixed Commission be appointed to advise as to the rates and terms.

2. In reply I am desired to state, for the information of the memorialists, that the terms upon which land shall be sold in fee simple are under the consideration of Government, but that the subject is one for the consideration of which the Governor General in Council does not think it necessary or advisable to appoint a Commission, although he will be very glad to receive any suggestion which the Landholders Association, or any other body, may have to offer on the subject.

From W. F. Fergusson, Esq, Secretary Landholders and Commercial Association of British India, to W. Grey, Esq., Secretary to the Government of India, dated 15 July 1861.

I am directed by the General Committee to acknowledge receipt of your letter of 6th June, intimating that the Governor General in Council would be glad to receive any

suggestions as to the disposal of waste and other lands.

The Committee are decidedly of opinion that nothing short of a sale in fee simple, with the sole and absolute control over the land, will meet the views of capitalists, planters,

Reasonably or unreasonably, all classes dread the possibility of the interference of Government by any reservation, either as to the extent of land to be brought into cultivation, or as to power of taking lands for roads or public purposes, beyond what the existing laws give, and which are found sufficient for all practical purposes.

The Committee believe that the fear which has been expressed, that land will be bought up by land jobbers for the purpose of speculation, is wholly illusory and groundless, and that if, as in Australia, the ordinary precaution be adopted of surveying and selling in as nearly as practicable square sections of culturable land, there will be no chance of advantage being taken in appropriation of frontages, or of unfair selections.

The fact of the whole cost of land purchased being paid up within three months would prove a great safeguard against any danger of mere speculators buying up land, even

supposing such purchases to be objectionable.

If the principle of the sale in fee simple be admitted, the only question that remains is as to the price, and the Committee are of opinion that, except in specially favourable localities (which might be reserved) this should be fixed at (Rs. 2. 8.) two rupees eight annas per acre, the rate recommended by all the Government officers in Assam as the calculated equivalent of the Government interest under the existing grant rules, deducting one fourth of the area for unculturable land, which in this country must be found to exist in almost every place. This price would then not make a purchase in fee simple more costly than a grant under the existing rules, and the Committee, agreeing with the Lieutenant Governor, that a very limited capital is better employed at first in cultivating than in buying, would recommend that future applicants be at liberty to apply, at option, either for a purchase under these rules, or for a grant under the existing or under any new grant rules.

The Committee would also suggest that holders of existing or of future grants of waste lands should be at liberty to purchase their grants in fee simple at Rs. 2.8. per acre, either in whole or in part, at such times and in such proportions as may be most

convenient to them.

Throughout America, land suited for the growth of cotton and of wheat is sold at one dollar and a quarter, or 5s. per acre, and at about similar rates in Canada. These countries have facilities for transport and other advantages which India does not possess, while Indian waste lands are mostly as densely timbered and as expensive to clear as American forest, and far more so than American prairie land.

Two rupees eight annas, or 5s. per acre, must therefore be considered a full price for waste lands in this country, and the Committee would respectfully urge an immediate declaration that all waste lands (with the exception of certain specified localities) be sold

at that rate per acre.

The Committee are further of opinion that all grants of waste lands, whether in fee simple, or for 99 years, should be issued in English if desired by the applicant, by the local authorities to whom application is made for them, and that the issue of such grants

should no longer be subject to the delay of a reference to the Board of Revenue.

The taking of the grant and the terms of it being plainly defined as a matter of right, there is really nothing to refer, while yet it is a fact within the knowledge of many of the Committee, that the mere formal reference has caused official grants of waste land under the existing rules to be delayed in their issue by the Board of Revenue for many, and in one instance for six years, after application had been formally made for them; during all which time the land so applied for was being brought under cultivation with an incomplete title, but at large expense, which would practically preclude the Board of Revenue from refusing to ratify the grant.

The Committee suggest that the annexed rules are all that would be necessary to carry.

the measure into effect with regard to waste lands.

The Committee would further urge on Government that in the settled and cultivated portions of our Indian territories, power be given to landholders to redeem the Government land tax by the extinction of a corresponding amount of the Indian debt, and that similar provisions be made to pay off all interests in land which have become mere annuities, and to enfranchise land from conflicting interests, tall the cultivation of each portion of the soil shall be at the sole control of one owner.

This reduction of the conflicting interests in each holding to that of a single proprietor is the object sought by the late English Acts for the compulsory enfranchisement of copyholds, and the evil of conflicting interests in the same land is in India of far wider

application and more injurious effect.

The Committee believe that such measures would be most beneficial in diminishing the public debt, in raising the value of the Government securities, and in binding the native community to the active maintenance of the English Government; that they would form a solution of great part of the difficulties now attaching to Indigo cultivation in Lower Bengal; and that they would give such a spring to industry and production as would more than compensate Government for the surrender of any land tax redeemed, bey ond the amount of the Indian debt, and that such improvement would be made without exciting discontent in the lower classes, and would tend to bring European and native into mutual dependence for common benefits, and to promote cordial relations between all classes and races.

A zemindar who has thus redeemed his land tax would depend for the continued immunity on the continuance of English rule, and would have great inducement to improve such portions of his estate as had been relieved from conflicting interests; the enfranchised putneedar, or possessor of a permanent intermediate tenure, would become the sole owner of such part of his holding as was not subject to old ryot tenures, exempted from enhancement of X.2

rent, and would be able to cultivate such portion in the manner best suited to his interests; the Khodast and Khudhumee rvots would become independent and rent-free yeomen cultivating their hereditary holdings without reference to any superior, and acquiring the industry and desire of accumulation incident to the prized possession of absolute property, while the newer peasant-occupants of the remainder of the land would form a cottier tenantry at will and day labourers bound to carry out their cultivation of the landlord's soil according to his directions, but free to vary their residence and to choose their landlord, with sole reference to their own inclinations and to the greater or less burden of their landlord's requisitions. I have to add, that the Bengal Chamber of Commerce and the Calcutta Trades' Association concur in this letter, which the Committee trust will receive early and favourable consideration.

Rule I.—Applications for the sale in fee simple of waste lands shall be made to the Collector or official of the district, who will enter them in a register to be kept for that purpose in his office, and who will forthwith advertise the same, during a period of 15 days, by a notice or proclamation, posted up in a conspicuous place in the collectorate and in the mouzah or village cutcherries adjoining the land applied for.

If by the end of 15 days no previous claim to the land shall have been made, and no other application has been made for the same land, the person applying to be forthwith put in possession

of the land.

If during the said 15 days any other applicant come forward, then the land in question shall be sold by auction, at the collectorate, to the highest bidder amongst the said applicants, on a certain fixed day, within one month of the date of the first application, of which the several applicants shall be duly

apprized by notice or proclamation, as aforesaid.

If any prior claim to the said land shall have been made within the said 15 days, the Collector shall on the last of such 15 days give notice to such claimant or claimants, and to the applicant or applicants, to appear before him personally or by agent, on a fixed day, not exceeding 15 days from the date of such notice; and the Collector, on such fixed day, shall adjudicate summarily on the said claims and shall put the applicant or the auction purchaser forthwith into possession of so much of the said land as he shall decide to be free from previous claim. The Collector shall be bound to make a settlement of all applications for, and claims on waste land without reference to higher authority,

a settlement of all applications for, and claims on waste land without reference to higher authority, but any party aggrieved may appeal to the Commissioner, whose decision shall be final, and not liable to be reversed by any Civil Court.

Rule II.—The upset price of waste lands, in case of auction, and the purchase price, where there is only one applicant, shall be Rs. 2. 8. per acre for three fourths of the area, one fourth being given in free for unculturable land, of which sum one rupee per acre, on the applicant's own estimate of the area, shall be deposited with the Collector by each applicant at the time of making his application. From this money the Collector shall cause to be made, and shall pay for a survey of the boundaries of the land applied for, and a copy of the plan of this survey shall be entered in the Collector's register.

Rule III.—A copy of the plan of the said survey in the English language, under the signature of the Collector, shall be delivered to the purchaser of the land or to his representative in possession of the said land, and the remainder of the price, together with the amount of the Collector's bill for the

said land, and the remainder of the price, together with the amount of the Collector's bill for the expenses of the survey plan and conveyance, shall become due on the delivery of the said plan, and be payable within (3) three months thereafter,

If the remainder of the price, and the amount of the Collector's bill, be not paid within three months after the date of the delivery of the survey plan, then the purchaser shall forfeit the deposit money as

well as all right and title to the land.

Rule IV.—Upon payment of the balance of the purchase money, including the amount of the Collector's bill, the Collector shall deliver to the applicant a conveyance, written in the English language or in the vernacular, at the option of the applicant, with the plans attached, and bearing the Collector's or head officer's signature and seal of office, by which the said land shall be conveyed to the said purchaser in fee simple, free from incumbrances, and discharged of all right and interest therein, save that of the purchaser and of those claiming from him.

the said purchaser in fee simple, free from incumorances, and discharged of all right and interest therein, save that of the purchaser and of those claiming from him.

Rule V.—Holders of existing grants under old rules shall be allowed to purchase from time to time the whole or any part of their grants under these new rules at the price of Rs. 2. 8. per acre; and the parts so purchased shall thereby be freed from the conditions of the former grant, but the portion of their grants not so purchased shall continue to be held on the terms thereof, except that no portion of the remainder shall be liable to forfeiture for non-cultivation of a sufficient area by reason of the cultivated area left subject to the terms of the grant being diminished by such purchase

vated area left subject to the terms of the grant being diminished by such purchase.

Rule VI.—Applications for waste lands may be either for the purchase in fee-simple, under the above purchase rules, or for a grant for 99 years, under the existing or any new grant rules; and such new grantees shall also be entitled to purchase their said grants in fee simple from time to time, under these rules, in the same manner as above declared for holders of existing grants.

> (Signed) W. F. Fencusson, Secretary.

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Disposal of Government Waste Lands in Perpetuity, free of Land Revenue.

Redemption of Land Revenue in Settled Estates.

THE opinion I have formed on these two important subjects is as follows:-

I. Disposal of Waste Lands.

I am entirely in favour of selling outright, free of all revenue charge, all unreclaimed and unoccupied lands belonging to the Government, and I think that the rules submitted with the letter from the Secretary to the Government of Bengal, dated the 4th August last, are well adapted to the purpose, and might be made of universal application to such lands in all parts of India.

The points on which, as it seems to me, those rules are capable of improvement are

the following :-

Rule III.—Instead of providing that each lot should be put up at an upset price to be determined in each case hy the Board of Revenue, subject to the orders of the Government, a process necessarily involving much delay and some arbitrary valuation in every case, it would be better that the local Government should lay down from time to time a fixed upset price at so much an acre for the waste land in each district or division. This fixed upset price should in the first instance not be less than the present 1 of the area rent-free for ever

value at five per cent. of all prospective payments demandable from grantees under the existing rules, assuming the final rate of payment to be anna a began for 10 m in perpetuity; and it might be raised afterwards if the rate of interest 14 annua a becguh for should fall, or if the demand for land should increase. Thus, the present 2 annas a beegah for value of a Soonderbund grant, of which the terms are given in the margin is 8,375 annas a beegah, or a little more than Rs. 1. 9. an acre on threefourths of the area, and rather more than Rs. 1. 3. on the whole area.

The upset price for Soonderbund grants might, therefore, for the present be fixed at Rs. 1. 4. an acre. The upset price in other places should be fixed at first on the same principle.

The rule might then run thus:—

"When the boundary and area are determined, the Collector, after a further advertisement of not less than 15 days, shall put the lot up to sale at an upset price per acre to be fixed from time to time by the Government, and the lot shall be sold to the highest bidder at or above that price. Full and sufficient notice of the day of sale, and of all other needful particulars, shall be given to the public at the date of the issue of the further advertisement."

Rule V.—When the balance of purchase money is to be paid by instalments, instead of requiring the Board to fix in each case the annual rent-charge with reference to the current interest, it will be better and simpler that the Government should at once fix the rate of interest, say at six per cent., and that the amount should be paid in equal annual instalments, with interest, commencing after one, two, three, four, or five years from the date of sale, leaving the purchaser at liberty to complete his purchase sooner if he I believe that purchasers of new and entirely uncleared grants would generally be glad of an interval before having to pay the first instalment of the purchase money, as most of them require all the capital they can command for the clearance of the land for building, for the purchase of stock, and so forth. This interval, however, need not exceed five years, and when once the payment of the annual instalments commences, the time allowed for payment need not under any circumstances be prolonged beyond

^{*} Thus, if the purchase money were 5,000 rupees payable in five annual instalments, beginning after five years from the date of sale, the payments would be :-

		Principal.	· Interest.	Total,
In 5 years 6 ,, 7 ,, 8 ,, 9 ,,		Rs. 1,000 1,000 1,000 1,000 1,000	R:. 262 338 418 504 594	Rs. 1,262 1,338 1,418 1,504 1,594
•	TOTAL - Rs.	5,000	2,116	7,116

ten years. Six per cent. is a fair rate of interest to charge now, and it may be either raised or lowered hereafter, according to circumstances.

Clause 3 of the rule would then stand thus:-

"But if the purchaser prefers to defer full payment of the price, it shall be competent to him within the period above prescribed, and after settling for the cost of survey, to enter into an agreement with the Collector to pay the balance of the purchase money in equal annual instalments, with compound interest from the day of sale, at six per cent. The instalments may commence at the end of the first, second, third, fourth, or fifth year from the date of sale, and shall not exceed ten in number. In this case the annual payment shall, &c. &c."

And an additional clause 5 would have to be added:—

"The purchaser may at any time cancel any such agreement made with the Collector, and complete the purchase of the land by paying the balance of the purchase money, with

compound interest at six per cent. up to date."

Rule VIII.—I should be very glad if waste land could be sold free of all conditions as to clearance, but I see no other way of preventing land jobbing. The rule proposed by the Lieutenant Governor of Bengal is, no doubt, a great improvement on the present system under which the whole grant is resumable if the required proportion be not cleared within the stipulated time. But it should be also expressly provided in the rule that land devoted to the preservation or growth of useful timber is not to be regarded as uncleared. A sentence should be added to the rule thus:—

"Land devoted bona fide to the preservation or growth of useful timber shall be con-

sidered as cleared."

I would allow the present owners of all grants of waste land already obtained from the Government, under rules stipulating for prospective payments of land revenue, provided the conditions on which the grant was originally given have up to the time been fulfilled, to purchase it at any time at a price equal to the present value at 5 per cent. of all such prospective payments, the highest rate eventually payable under the rules being assumed as a permanent rate, and the price of the grant being adjusted accordingly:

On this calculation the present value of a Sunderbun grant, of which the rent-free period of 20 years has expired, would be 22.222 annahs a beegah, or rather more than Rs. 4. 2. an acre on three fourths of the total area. The present value of such a grant when liable to the full assessment of 2 annas a beegah would be 40 annas a beegah, or

somewhat more than Rs. 7. 8. an acre on three fourths of the area.

The purchase money paid for such grants of waste lands, with the view of redeeming all future payments of land revenue, need not be set apart for the liquidation of public debt, but should be regarded as an item of annual revenue likely to recur for many years, and certain to be replaced eventually by the improvement of other sources of revenue consequent on the investment of capital in the purchase, clearance, and cultivation of the If the rate of interest should hereafter fall, or if the demand for land in any particular locality should increase, it will then be time to consider whether a higher upset price should not be put on new grants of waste land, and whether the present value of grants already made should not be calculated at a lower rate of interest.

The holders of grants of waste land, of which the land revenue has been redeemed, will of course be liable, in common with all other subjects of the Queen, to the payment of municipal and other local taxes, as well as of such general taxes as may be now or hereafter

imposed for Imperial purposes.

The above remarks are applicable only to uncleared and unoccupied lands which have been granted or may hereafter be granted or sold by the Government, and do not apply to lands which, though belonging to Government, are occupied or may be rightfully claimed in occupancy by other persons.

II. Redemption of Land Revenue.

I would allow the owners of permanently settled estates to redeem their land revenue by a payment once for all of its present value at 5 per cent.; but only on condition that legislative provision be made for the extinction of public debt to the same amount, and for the rigid application of the proceeds to that purpose and that alone, and that no part of the redemption money be regarded as current revenue.

Taking the permanently settled land revenue of India at 4 millions sterling, the purchase money thereof would, at 5 per cent., amount to 80 millions, I have not the least expectation that anything like this amount would be paid for many years to come, but I do not by any means regard it as eventually unlikely. If native capitalists are willing to lend their money to Government at 51 per cent. on the security of a bond, there is no reason to suppose that, when thoroughly alive to the advantage of redemption,

they would be averse to lend their money at 5 per cent. on the security of their own land. But then how few owners of land can command sufficient capital for the purpose.

In regard to temporarily settled estates, the first step is to make the settlement permanent whenever this can be done without an undue sacrifice of ultimate revenue, and then we may treat such estates in respect to redemption precisely on the same footing as those which are already permanently settled. I regard the boon of a permanent settlement of the land revenue where as yet no such settlement exists, as infinitely more conducive to the stability of property and the improvement of the country than mere liberty to redeem the land revenue.

I would give a permanent settlement to all estates in India where at the last regular settlement not more than one-fourth of the culturable area was waste and exempted from assessment, and where the assessment on the remainder was based on a detailed survey

and inquiry into the capabilities of the soil.

To every other estate I would give a permanent settlement as soon as it can be ascertained by detailed survey and inquiry that three fourths of the culturable land are cultivated and capable of yielding rent. The prospect of obtaining a permanent settlement would be an incitement to increase of cultivation.

The revenue of every estate thus permanently settled should be redeemable on the

same terms as that of other permanently settled estates.

The objections to Lord Cornwallis's permanent settlement of Bengal are twofold:-One is, that the rights of under-tenants and ryots were not sufficiently protected. The other is, that the Government lost all benefit from subsequent increase of rents arising from the reclamation of waste lands, the improvement of internal communications, the extension of trade, and other causes. But the first objection fails if, as I would propose, the rights of all subordinate holders, already defined by the settlement, are maintained intact, and the second objection is brought within very narrow bounds, if a permanent settlement be given only when three fourths of the culturable, land is already under tillage. For a further increase of our present Imperial income we have now learned to look to other sources than that of an enhancement of the land revenue on estates already fairly assessed. Every person paying land revenue direct to Government, whether as owner or occupier, whose revenue is thus permanently fixed, should be allowed to redeem his revenue, and should receive a permanent hereditary and transferable title to his land, saving the right of all sub-tenants whose position would not be at all affected by the change, and subject to such special rules of inheritance, succession, and conditions of tenure as may be in force.

I do not think that any one should be permitted to redeem the land revenue of any estate except the owner or occupier thereof who pays revenue direct to the Government.

Lord Elphinstone, following the recommendation of Captain Anderson, proposes that redemption of the land revenue be allowed at the rate of 35 times the amount. This, I believe, except, perhaps, in very rare and special cases, would be wholly nugatory. The value of a perpetual annuity, at three per cent. is only SSA times the amount, and no reasonable man would be induced to invest money at less than three per cent., not, be it remembered, in the purchase of land, but in the redemption of a rent-charge on land already owned or occupied by himself on a permanent title, when he could invest it in Government securities at five or five and a half per cent. Experience has shown that where commutation has been allowed on much easier terms, as in Calcutta and in the district of Chittagong, owners are not very ready to commute; and I am satisfied that any offer of redemption now on worse terms than 20 times the amount to be redeemed would not be accepted. Even though the zemindars in Bengal are allowed virtually to redeem their land revenue by the deposit of Government securities yielding an equal amount of interest, they do not avail themselves of the permission.

It is quite true that allowing redemption of the land revenue at twenty times the amount, or 5 per cent., is much the same as borrowing money at that rate without the possibility of repayment or reduction of interest. But against this is to be put the expense of collection which will be saved, as well as all the political and economical advantages which will certainly ensue from the possession of the land by its owner free from all fiscal burdens. If the scheme proves a failure, the Government will, at any rate, have the credit of having offered the land on "fee simple" on reasonable terms. If it succeeds, and if landowners avail themselves of the offer of redemption more readily than there is reason to expect, it will be very easy to raise the terms to twenty-five or even to thirty-five times the amount of the revenue to be redeemed. Indeed, if it should come to pass that redemption takes place to the full amount of the public debt, it will then be necessary to put on a rate which shall either be prohibiting, or at any rate yield money

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on very advantageous terms for investment in public works of a reproductive and

remunerative character.

A possible alteration in the value of silver may be an argument, though not a very strong one, against giving a permanent settlement where none now exists, but does not in the least affect the question of redemption when once the revenue has been permanently

As regards its bearing on the question of granting a permanent settlement of the Government demand where now it is fixed only for a year or for a term of years, I consider that the final determination of the Government demand on account of land revenue, by giving encouragement to the investment of capital in the improvement of the land and in the cultivation of valuable staples, will lead to an increase of revenue from other sources far greater than any conceivable gain that might hereafter accrue to the Government under a system of temporary settlement from a rise in money rents consequent on a depreciation in the value of the precious metals.

18 February 1861.

CECIL BEADON.

(Revenue.-No. 14.)

To his Excellency the Right Honourable the Governor General of India IN COUNCIL.

India Office, London, My Lord, 9th July 1862.

Para. 1. The letter from your Excellency's predecessor in Council, dated 21st October last (No. 18), with which was forwarded a resolution* which " had been made public " regarding the sale of waste lands in fee simple, and the redemption of existing land "revenue," has been under my consideration in Council.

2. Her Majesty's Government have considered with the greatest care and deliberation the important questions which form the subject of that resolution, and the still more important question which is necessarily raised by the consideration of them, namely that of a permanent settlement of the land revenue of India, and I now proceed to communicate to you the conclusions at which they have arrived.

3. The first section of the resolution (paras. 8 to 37) relates to the grant or sale of

waste lands not under assessment.

4. I have perused with the greatest satisfaction the observations contained in para. 6 of the resolution, in which the Government states it to be their "firm conviction that, " in order to obtain permanently good results from these measures, it is indispensable " not only that no violence be done to the long existing rights which, sometimes in a rude, " sometimes in a complicated form, are possessed by many of the humblest occupants of "the soil in India, but that these rights be nowhere slighted or even overlooked. Scru-" pulous respect for them is one of the most solemn duties of the Government of India, " as well as its soundest policy, whatever may be the mode in which that Government may think fit to deal with rights of its own." Her Majesty's Government cordially participate in these sentiments, and I trust that you will carefully enforce their observance in all parts of India. The mode in which dormant claims on land now uncultivated and apparently deserted are proposed to be dealt with, will be referred to in a subsequent part of this Despatch.

5. The waste lands in different parts of India are found under such varying conditions, that it would be difficult, if not impracticable, to deal with all in the same manner. In the greater part of the country no material objection to the proposed plan may perhaps be anticipated; but in distant and wild tracts the case will be widely different. In para. 4 of the resolution it is confidently "anticipated that harmony of interests between per-" manent European settlers and the half-civilised tribes by whom most of the waste "districts and the country adjoining them are thinly peopled, will conduce to the material and moral improvement of large classes of the Queen's Indian subjects, which, "for any such purposes, have long been felt by the Government to be almost out of the "reach of its ordinary agencies." I cannot but fear that such anticipations are little likely to be realised in frontier districts, such as the Huzara mountains, the hilly tracts on our north-eastern boundary, and other similar localities, which are inhabited by warlike and predatory clans. It is assumed that half-civilised tribes will be ready to appreciate a community of interests between the European settlers and themselves. I apprehend on the contrary, that, passionately attached as they are known to be to their ancestral lands,

* Dated 17th October 1861. they might rather regard the intrusion of European strangers as an encroachment and a wrong inflicted on themselves. Differences and quarrels, ending in affrays and bloodshed, might arise, which would lead to the necessity of employing an armed force for their suppression. Such has been the result of our experience in many of our colonial possessions, of which a signal example may be found in the recent unhappy occurrences in New Zealand. It is unfortunately the case that situations such as those referred to are, from their climate, the best adapted to European constitutions, and therefore not unlikely to attract British settlers; but, placed as they are, to use the words of the resolution, beyond the reach of the ordinary agencies of Government, the necessity of affording protection to such scattered Europeans as might settle on them would render their occupation by British subjects a source, in a political sense, rather of weakness than of strength to the Indian Government, and would certainly involve an amount of expenditure far outweighing any advantages which could be expected from it. I must therefore desire that the greatest caution be exercised in allowing grants of land in outlying districts where the arrangements for the protection of life and property are still imperfectly organised.

6. It is proposed (para. 29) that the price to be set upon waste lands "should not exceed 2½ rupees [five shillings] per acre for uncleared land, or five rupees [ten shillings] per acre for land unencumbered with jungle, subject to deduction of area

" for swamps or uncultivable land."

7. It is apparently intended to apply this rule to all lands throughout India, now unassessed and without immediate claimants, with the sole exception (paras. 23 and 24) of "special tracts" which, for the public interests, it may be necessary to reserve for future disposal, and of "reserves of grazing land, or of land for the growth of forest trees, or of firewood near towns and stations, or for other special purposes, such as sites for sanitaria, building lots, &c. &c.," which "are not to be sold without the special sanction of Government."

8. The proposal to divide all the unassessed and unclaimed lands throughout India into two classes, those which are "encumbered with jungle," and those which are not, and to sell the lands of each class at an uniform price per acre, without any regard to their situation or to their presumed fertility, appears to me to be untenable. A tract enjoying every advantage of soil, climate, and situation, placed perhaps close to a navigable river, or in the immediate vicinity of a projected railway station, is to be dealt with as if of no more value than a tract of sandy desert, far removed from all means of irrigation, and even from communication with other districts. It cannot be supposed that land, although now uncultivated and unclaimed, on the banks, for instance, of the Baree Doab Canal, is worth no more than land situated at five or ten miles beyond its fertilising influence. Even in the Sunderbuns, to which especial reference is made in the resolution, I have reason to believe that the proposed rule of an uniform price would be inapplicable. On the side bordering on the Twenty-four Pergunnahs and Jessore the land is represented to lie low, and to be constantly liable to inundation by salt water, rendering expensive embankments absolutely necessary; whereas on the Backergunge side the land is comparatively high, requiring less protection from the encroachments of the sea, and, in addition, is much more fertile. It cannot surely be contended that lands differing so entirely in their intrinsic value ought to be sold at the same price.

9. For these reasons, and others to which I shall not now refer in detail, Her Majesty's Government cannot approve of the proposal to fix an uniform price for all unassessed and unclaimed land throughout India, without reference to locality or situation; and I have accordingly to request that your Excellency in Council will immediately take measures for withdrawing the offer made in para. 29 of the resolution. The several Governments and Lieutenant Governors should be instructed to fix, after communication with the chief local authorities, a minimum price suited to the circumstances of the various descriptions of land which they may find to be at their disposal in each district of

their presidency or province, of which a public announcement should be made.

10. In regard to the mode of sale, I am of opinion that the course adopted in many of our Colonies should be pursued; and that the lands applied for should be put up to auction at a minimum or upset price, and sold to the highest bidder. This plan has been followed in the Madras Presidency, under the rules promulgated in August 1859. It is true that in para. 30 of the resolution, provision is made for the sale by auction of any lot for which more than one intending purchaser may apply; but the proceeding is evidently meant to be exceptional, and the grant is, in all ordinary cases, to be made to the applicant at a fixed price.

11. I observe that, under paragraph 25, "when the land is unsurveyed, immediate possession may be given on payment of the collector's estimate of the cost of survey."

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I am of opinion that this provision should be modified, and that the following course should be pursued. If the land should be unsurveyed, the first step will be to survey it, the applicant of course depositing the estimated cost of that proceeding. On the completion of the survey, and at once in the case of surveyed land, the boundaries of the plot should be marked out, and an advertisement should be issued describing the land to be sold by auction, stating the upset price, and specifying the place and date of sale. At the sale the land will be assigned to the person offering the highest price, or, in the event of no competition, to the applicant at the upset price, the cost of survey (if made) being added in both cases. The advertisement should be posted on the land itself, as well as in the neighbouring villages, and in all other usual places. I consider the previous marking out of the boundaries of the land applied for to be absolutely indispensable, if only as a means of attracting the attention of the residents in the neighbourhood, by whom the mere issue of an advertisement might probably pass unnoticed. Thirty days after the publication of that advertisement, and subject to the considerations hereafter to be adverted to in regard to the necessity of a legislative enactment for disposing of the claims of third persons subsequently preferred, possession might be given to the purchaser.

12. I have also to point out to you that some alteration is required in the language used in the second clause of para. 10. It is there stated that, "at the grantee's option, "a fixed annual sum may be paid, at the rate of 10 per cent., on any unpaid portion "of the price of the grant, which will then be under hypothecation until the price is "paid in full." This provision is explained in para 28 to mean, that interest at the rate of 10 per cent. per annum is to be charged on any balance of the purchase money which may remain unpaid; but as it stands, it is open to the interpretation that the purchase money may be paid off by ten yearly instalments, without interest.

13. In order to carry out the provisions contained in paras. 17 to 19 of the resolution, legislative action is indispensably necessary. It is therein declared, that if within 30 days of the date of the application (or as directed in para 11, from the issue of the advertisement), any prior claim of property or occupancy in the land applied for should be preferred, such claim is to be "disposed of," and apparently satisfied by the applicant himself. If, however, after the expiration of the 30 days, when the formal allotment of the land will have taken place, "any persons shall establish a right of property in the "land so allotted, the possession of the party to whom the land has been granted bond "fide shall not be disturbed. But, provided the claim be made within one year from the allotment, the claimant, on proof of his right, and on showing good reasons why his claim was not advanced before the allotment was made, shall be entitled to receive from the Government full compensation for the actual value of his interest in such "land. After the expiration of a year, all rights of third persons which have not been already claimed will be altogether barred, as well in regard to compensation as against the land," subject, however, to such exceptions as are admitted by the existing law of limitation."

14. It appears to me impossible that in any country possessing regular tribunals, a resolution of the Executive Government would be held to override the existing law. Suppose that a man within the first year "establishes a right of property" in land which has been "allotted" by Government to another. He is not, however, according to the resolution, to be put in possession of the land, because the possession of the party to whom the land has been granted must not be disturbed; he is only to receive full compensation for the actual value of his interest. But the man may decline the compensation and demand the land. In such a case, I apprehend, the courts would have no alternative but to decree possession. He may also fail to establish his right within the first year, but may succeed in establishing it 10 years later. In this case, too, I presume the courts must uphold the existing law, and would refuse to recognize any arbitrary curtailment, by a resolution of the Government, of the time of limitation which that law lays down.

15. It may be argued that such claims will seldom or never be preferred in respect to lands in such tracts of wild and uncultivated country as were mainly in view when the resolution was under preparation. Even this supposition is very doubtful. Throughout the wilds of the Sunderbuns, as soon as the Government manifested a desire to dispose of the land to grantees, every acre of the forest was claimed by the zemindars of the adjoining districts, as included in their permanently settled estates, and a legislative enactment was required to dispose of these pretensions. In other parts of India, much, land that is now, and has long been, waste and unclaimed, was formerly, and within no remote period, populous and fully cultivated. The descendants of the old proprietors know their rights, although they may have allowed them to lie dormant while no object

was to be gained by asserting them. They may have emigrated to distant villages, and may not even hear of the allotment of their ancestral lands to strangers till long after the period prescribed in your resolution. Whatever may be the strict letter of the law of limitation, as defined by the Act of 1859, the habits and feelings of the people are undoubtedly in favour of the rights derived from ancestral possession, however long the time may be during which they have remained unclaimed. Even admitting that a suit for the recovery of land after 12 years' adverse possession would be barred by the existing law, I apprehend that the cause of action would be held to lie only from the date of allotment, and that the possession of the grantee would at any time be liable to disturbance until after that period had expired.

16. But the objection to the measure is much stronger when applied to ryotwarry districts, in which it is declared in paragraph 35, "lands for which an assessment has been fixed, but which have been uncultivated for five years or upwards, and which are at the absolute disposal of Government, may be sold under the same conditions as "unassessed waste land, excepting that the price shall be 20 years' purchase of the assessment." If this provision be acted on, there can be little question that claimants without number will spring up, possessing rights hitherto held to be indefeasible under meerassee and other similar tenures in Madras and Bombay, or the jenni tenure in Malabar, causing a most serious amount of embarrassment to the local Governments.

17. The whole question requires deliberate and mature consideration. Under any circumstances. I am of opinion that the greatest caution will be required in making grants of land, irrespective of claims which may subsequently be advanced by third parties except within tracts of country in which there may be a reasonable approach to certainty that valid claims will not be put forward, or, at any rate, to no considerable extent. If it should be deemed expedient to bar by law the right of re-entry on the land after so short a period as thirty days, the right to compensation should, at all events, remain in force for a longer period. The necessary provision in both cases can obviously be effected only through the means of a legislative enactment. The mode of assessing the compensation to be awarded in such cases should of course be clearly laid down by law, and the amount should have reference only to the value of the interest at the date of allotment, irrespective of any increased value which might subsequently be given to the land by the labour or expenditure of the grantee.

18. The rules contained in paragraphs 31 and 32, for reserving adjoining lands for grantees under certain conditions, must, it appears to me, be abrogated, as inconsistent with the plan of auction sales now ordered. The actual possessor of any grant will be able to become the purchaser of any additional land which he may require, simply by offering a higher price than any one else is willing to give.

19. The provisions for the commutation of existing grants under the new rules, and for the redemption of the rent on unassessed lands already granted, contained in paragraphs 33 and 50, obviously require revision. In the latter of these paragraphs it is stated, that "grants which have already been given for a term of years at progressively increasing rents, such as those in the Sunderbuns, will be treated as if the land were permanently settled, if the holder wishes to redeem the future land revenue, at the highest rate fixed for any year during the currency of the grant, provided it shall not exceed the rate fixed in para. 29 of this resolution, and if there is no right of occupancy

" other than that of the lessee or that derived from him."

20. It is evident from the letter under reply that this provision was not intended to include grants on the Neilgherry or Shervaroy Hills, or in Wynaad, as they are specially referred to as "lands which, being assessed at one rupee per acre, will not be purchase- able for less than twenty rupees an acre." The words, however, of the rule are, as it appears to me, wide enough to include not only the holders of such grants, but also such cases as that of the land granted to Mr. Atherton at Kangra, which forms the subject of the second of Lord Stanley's despatches referred to. He was permitted to purchase the proprietary right over 1,000 acres of land for the sum of 1,500 rupees, subject to an assessment of four annas an acre, which, at the expiration of the existing settlement, was liable to be raised to one rupee per acre. In both cases it would seem that the grantees might claim to hold their lands discharged of all future payments, by tendering the maximum price of five rupees per acre, after deducting, in the latter, the balance already paid.

21. In order to prevent such a result, I have to desire that so much of para. 50 as provides that the price to be paid for the redemption of the land revenue on grants already made shall in no case exceed the rate fixed for lands newly granted, may be withdrawn.

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22. It is declared in para. 37, that "the tenure of all waste lands granted under this "resolution will be that of an heritable and transferable property, held in perpetuity, free from all claims either of the Government, or of third parties prior to or inconsistent with the grant." It must be made perfectly clear by the terms of the grant that the "claims of Government" herein mentioned include only claims on account of land revenue, and do not extend to exempt the possessor of the grant from general taxes, such as those on income, nor from local rates which may hereafter be imposed throughout the district for the construction or maintenance of roads, or for other purposes.

23. I now proceed to that which is by far the most important portion of the resolution,

viz., the redemption of the land revenue.

24. This measure has generally been advocated with the object of promoting the settlement of Europeans in India. In para 4 of the resolution, it is remarked that "the best results to the people of India may be looked for from the settlement of Europeans in climates in which they can live and occupy themselves without detriment to their health, and whence they may direct such improvements as European capital, skill, and enterprise can effect in the agriculture, communications, and commerce of the surrounding country." I fully admit the advantages which have arisen, and which in future are likely to arise, from the settlement of Europeans in many parts of India, by the introduction of new or improved processes of agriculture and manufactures, and by the moral influence of their example on the neighbouring population; and I am most anxious that every facility should be given to persons desirous of settling in India with that object in view.

25. It appears to me, however, that an extension of the practice which is pursued in some districts, particularly in the hilly tracts of the Madras Presidency, would amply provide for any extent of redemption with a view to such settlement which would be likely to take place. It does not seem probable that the permission to redeem would be taken advantage of, except in a comparatively small number of cases. The rate of interest which can be obtained in ordinary transactions so far exceeds that which an investment in the purchase of the land assessment would afford that few persons would be likely to adopt that course. The permission given to the settlers in the Neilgherry, Shervaroy, and Pulney Hills to redeem their land tax at 20 years' purchase has not, so far as I am informed, been acted on in a single instance; and the very inconsiderable extent to which the Inamdars of the Madras Presidency, and the owners of property within the collectorates of Calcutta and Madras, have taken advantage of the power to redeem their quitrents by a single payment, leads also to the conclusion that only a very few persons would be disposed to avail themselves of the offer.

26. If the power of redeeming was extended at the discretion of the local Government so as to include lands required for dwelling houses, factories, gardens, plantations, and other similar purposes, it would probably meet every case for which provision need be made. This permission to redeem the land assessment should extend to portions of land comprised within zemindaries the jumma of which is not redeemed, a proportionate

reduction being of course made in the jumma payable to Government.

27. Such a measure, however, would only be of a narrow and partial character. The benefit of it would be confined to comparatively very few persons, even if some natives were found to avail themselves of it.

28. But the measure contemplated in Lord Stanley's Despatch, and in the resolution under discussion, has a much wider scope, and larger and much more serious questions

arise in the consideration of it than would appear at first sight to be involved.

29. The redemption of the Land Revenue is authorized, both on lands permanently settled and on lands temporarily settled; and "the price to be paid is fixed at 20-"years' purchase of the existing assessment," the only limitation being that in every district the permission of redemption shall, in the first instance, be restricted to such a number of estates as shall in their aggregate assessment not exceed 10 per cent. of the total land revenue.

30. As regards the former, viz., the permanently settled estates, no practical difficulty exists, if redemption is to be allowed at all as a general measure, a question which will hereafter be considered. The only matter for discussion is the price to be demanded for it.

31. It is remarked in the resolution that "justice to the public creditor and a due "care for the resources of Government require that, as long as the public revenue is no "more than sufficient to meet the current charges of the empire and the interest of its "debt, no lower terms of redemption of a permanent tax, forming the security for that "debt, should be accepted than will, when the price is invested in the public securities, "afford a corresponding relief in the payment of interest."

32. The

32. The words here used appear to refer to the instructions in Lord Stanley's Despatch of the 31st December (No. 2), 1858. But it is clear that the object avowedly in view would not be attained by pursuing the course proposed in the resolution. So long as the notes of the 5 per cent. loans are purchaseable at par, the extinction of a perpetual annuity may be effected without loss by the payment of twenty times its amount. If, however, as anticipated in that Despatch, a reduction of interest on the public debt should take place, such, for example, as would arise from the 4 per cent. loan becoming saleable at par, it is clear that the same purpose could only be accomplished by requiring a sum equivalent to 25 years' purchase of the perpetual annuity, or, in other words, of the jumma of the permanently-settled estate. In this country the redemption of the land tax is, by the existing Acts of Parliament, permitted on the payment of a capital sum, varying according to the actual price at the time of Government stock, and for this purpose the 3 per cent. consolidated annuities, which constitute by far the largest portion of the public debt, and bear the lowest rate of interest, are taken as the basis of calculation.

33. When, however, it is proposed to apply the measure to lands under temporary settlement, much more serious questions arise, involving the most important change in the tenure of land throughout the greater part of India.

34. It was stated in Lord Stanley's Despatch of December 1858, that the redemption of the land assessment must necessarily operate as a permanent settlement of the revenue on the lands to which it was applied at the amount of the present assessment, and it is

obvious, on the slightest consideration, that this must be the case.

35. We must be prepared, then, to deal with the measure as effecting, to the extent to which it may be carried, a permanent settlement of the land revenue of India; and it becomes necessary to consider, in all its bearings, that most serious question which has for so many years been the subject of controversy, and has been viewed in such opposite lights by many of the ablest men who have given their attention to the most important matters of financial and social interest affecting that empire. Whatever advantages or disadvantages are anticipated from a direct permanent settlement will be equally caused by the indirect mode of attaining the same object by a redemption of the land assessment.

36. Before entering, however, on the general considerations affecting such a measure, I will advert to those which are peculiar to the proposal of redeeming the assessment. Even if the measure be limited to the redemption of one tenth of the assessment in any district, it appears to me that a very serious difficulty presents itself at the outset. Unless the fair and equal bearing of the assessment on the estates or classes of land, which it comprises be first ascertained, it is almost inevitable that loss will be incurred In all revisions of settlement, even where no increase of the aggregate revenue is obtained, or even expected, it is generally found that, while some estates or classes of land may fairly be subjected to an increased assessment, others will require an abatement, although the majority may probably be lest at the existing rates. It is obvious that if a right of redeeming their assessment, by the payment of a capital sum, be given to the landholders to the extent of one tenth of the aggregate revenue of every district, the owners of those estates will be most anxious to avail themselves of it in which the assessment is the lowest in proportion to the value of the land. On estates where the assessment is so redeemed, the State will necessarily be precluded from raising it at any future period. On the other hand, the redemption being optional, the owners of land on which the assessment may now press unduly would of course decline to avail themselves of the permission, and they could not fairly be deprived of the relief for which they might reasonably look at the next revision of settlement because others had taken advantage of it and redeemed their assessment. By this arrangement, therefore, the Government is clearly subjected to a prospective loss. Before redemption can be permitted in any district it is indispensable, therefore, to ascertain that the assessment bears equally on all the estates or classes of land within it.

37. It is of course impossible to foresee to what extent the owners of land would be disposed to avail themselves of permission to redeem the assessment, but we must be

prepared to meet the consequences of the disposition becoming general.

38. If the disposition to redeem should exist to any great extent, and if the power of so doing is to be held out as a boon to the landowners generally, it is difficult to see on what principle the permission could be restricted to such proportion of them only as pay one tenth of the assessment in each district. The whole benefit of such a limited measure might be appropriated by a few wealthy landowners, and no advantage whatever would be derived from it by the great mass of the occupiers of land. The latter body would complain, and I think with good reason, of being unfairly and unjustly treated. It is this class, however, whose condition is so manifestly the interest of the Government

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to raise, and whose attachment it is so desirable to secure. It seems to me, therefore, that if we go so far as to give a right to redeem to the extent of one tenth of the assessment, it is impossible to stop at that point. We must go further, and contemplate a

general right to redeem the land assessment.

39. Now, even as regards redemption to the extent of one tenth, there is a consequence which does not seem to have been foreseen, and which, if the redemption were to become general, would produce great difficulty. The amount of capital which would be required incalculably exceeds what can be supposed to be in the hands of the landowners. Nor, indeed, if they were in a condition to provide such a sum, would it be desirable that so large an amount should be placed at the disposal of the Government, which would find itself in the embarrassing position of having its treasury overflowing with money arising from the capitalisation of its annual income, which it would have no adequate means of employing or investing.

40. The objection arising from capitalising the income of the State, and depriving it in future years of the steady and stable resource of the land revenue, on which it can under all circumstances confidently rely, is most serious. It is not a consideration of slight importance that, of all sources of revenue, none is so easily collected, and none more willingly paid. Her Majesty's Government would be sorry to deprive the Government of India in future years of this large and most unobjectionable portion of their income, which the people have been immemorially accustomed to contribute, and which consequently has all the authority of prescription and tradition in its favour. These considerations seem to me to be fatal to a scheme of general, or even of a very extensive

redemption of the land revenue.

41. A direct permanent settlement of the land revenue is free from this objection and it remains, therefore, to discuss this most important question, and to weigh with the

greatest care all the considerations by which it ought to be determined.

42. The land revenue of India, as of all eastern countries, is less to be regarded as a tax on the land owners than as the result of a kind of joint ownership in the soil or its produce, under which the latter is divided, in unequal and generally undefined proportions, between the ostensible proprietors and the State. It is not only just, but necessary for the security of the landowner, that the respective shares in the produce should at any given period, or for specified terms, be strictly limited and defined. The increase of population, the improvement of communications, and the accumulation of wealth, have a tendency to increase the extent of cultivation and the value of the net produce or rent, and the Government may rightly claim to participate in those advantages which accrue from the general progress of society. This has hitherto been effected by means of periodical adjustments of the share, or at least of its value in money, which belongs to the State.

43. By many persons great advantages have been anticipated from what is usually called a permanent settlement; that is, by the State fixing, once and for ever, the demand on the produce of the land, and foregoing all prospect of any future increase from that source. It has been urged that not only would a general feeling of contentment be diffused among the landholders, but that they would thereby become attached, by the strongest ties of personal interest, to the Government by which that permanency is guaranteed. It is further alleged that by this means only can sufficient inducement be afforded to the proprietors to lay out capital on the land, and to introduce improvements

by which the wealth and prosperity of the country would be increased.

44. In this country these views have been put forward mainly in reference to the settlement of Europeans in India, but they are clearly applicable to the occupiers of land generally throughout India. They have been entertained by many of our ablest officers, and they have recently been advocated by the late lamented Colonel Baird Smith, in relation to their probable effect on the agricultural population of the North-West Provinces. In his report on the remedial measures required in those districts which had suffered most severely in the late famine, he strongly recommends that a permanent settlement should be accorded wherever the land revenue now assessed may reasonably be assumed to have reached its probable limit. That recommendation was based both on social and financial grounds, and was founded on his conviction of the great benefits which had accrued to the country from the demand of the Government having been declared unalterable for a period of 30 years. He desired to confirm and accelerate the improvement which he had witnessed by strengthening the motives which, in his opinion, had produced it. It was his belief that this object could be most effectually attained by the concession of a demand fixed in perpetuity, instead of only for a limited term.

45. On the other hand, it has been urged that the consequence of a permanent settlement of the land revenue is to preclude the Government from ever obtaining any future

augmentation

augmentation of income from this source; and, considering that the experience of all countries advancing in civilization demonstrates that the cost of administration is constantly tending to increase, it follows that the additional charge which will fall on the Government must of necessity be met by taxation in some shape, such as customs, excise, salt, stamp, or income duties. Colonel Baird Smith, in the able paper already referred to, admits that this result will take place, but he argues (paragraph 64) that any sacrifice of public revenue involved in the concession of a demand fixed in perpetuity would be more than compensated by the increased ability of the people generally to bear taxation direct or indirect, which would necessarily follow on the improvement in their social condition. An "intelligent and powerful Government," he says, "could not fail "to participate in these advantages." "Its intelligence would direct it to the least " offensive and most effective means of sharing in the general prosperity, and its power " would ensure the fair trial and ultimate success of those means."

46. It is a serious and difficult question to determine by which course the interests of India will be best promoted. Before deciding on any step by which the prospect of any future increase of land revenue is given up, it must be very carefuly considered how far, on the whole, it is likely that the possible sacrifice of increased revenue from this source will be made up by the greater ability of the people to contribute in other ways to the public income, and whether it will be for the general interest to purchase at this price the social and political advantages which have been adverted to.

47. Her Majesty's Government entertain no doubt of the political advantages which would attend a permanent settlement. The security, and it may almost be said, the absolute creation of property in the soil which will flow from limitation in perpetuity of the demands of the State on the owners of land, cannot fail to stimulate or confirm their sentiments of attachment and loyalty to the Government by whom so great a boon has

been conceded, and on whose existence its permanency will depend.

48. It is also most desirable that facilities should be given for the gradual growth of a middle class connected with the land, without dispossessing the peasant proprietors and occupiers. It is believed that among the latter may be found many men of great intelligence, public spirit, and social influence, although individually in comparative poverty. To give to the intelligent, the thrifty, and the enterprising the means of improving their condition, by opening to them the opportunity of exercising these qualities, can be best accomplished by limiting the public demand on their lands. When such men acquire property, and find themselves in a thriving condition, they are certain to be well affected towards the Government under which they live. It is on the contentment of the agricultural classes, who form the great bulk of the population, that the security of the Government mainly depends. It they are prosperous, any casual outbreak on the part of other classes or bodies of men is much less likely to become an element of danger, and the military force, and its consequent expense, may be regulated accordingly.

49. The strongest opponents of a permanent settlement would probably admit the political and social advantages of such a measure. Their main argument against it is based on the financial consideration that by means of temporary settlements, the land revenue might be raised from time to time, according to the expected rise in the value of land, and that by this means also, the loss might be avoided which, in all cases of fixed money payments must ensue, if a depreciation of the value of the precious metals should

take place. 50. It is indispensable, of course, that whether with a view to redemption, even to the extent of one tenth of the revenue, or to a permanent settlement, the preliminary step of a revision of the present assessment must be taken. In the first instance, whichever course may be finally adopted, a full, fair, and equable rent must be imposed on all lands now under temporary settlement, and, when that has been accomplished, Her Majesty's Government are of opinion that a permanent settlement may be safely applied. This was the course recommended by one of the ablest and most distinguished men who ever was called on to bear a part in the administration of British India. In his celebrated Minute of the 31st December 1824, Sir Thomas Munro, then Governor of the Presidency of Madras, several times refers to this subject, and particularly in the following passage: "No survey assessment of a great province," he says, "can ever at once be made so "correct as not to require future alteration; when, therefore, it has been completed with "as much care as possible, a trial should always be made of it for six or seven years. "This period will be sufficient to discover all defects in the assessment. A general " revision of it should then be made, and whenever it might be found too high it should " be lowered, and it may then, with safety to the revenue and benefit of the people, be " made permanent."

51. When

- 51. When once the rent has been properly fixed, any increase consequent on the natural progress of society will in all probability take place but slowly, and reach no great amount until after a considerable interval. It must be remembered that in all the revisions of settlement which have taken place of late years the tendency has been towards a reduction in the rates of assessment. Wherever the settlements have been carefully made, and the capabilities of the country have been well ascertained, the probability of any considerable increase of land revenue appears to be but slight.
- 52. The necessity for the reduction above noticed seems to have been caused mainly by the depreciation in the value of the crops from the increased production consequent on the greater tranquillity of the country under British rule. There are at present symptoms of a rise in the price of agricultural produce, caused probably, to a great extent, by the increased employment of labour in the construction of railways and other public works; but the railways, when completed, while they will contribute largely to the development of the resources of India, may, in some degree, counteract this tendency. The great differences in the price of food in districts at no great distance from each other, so that while one was in a condition bordering on famine, others enjoyed comparative plenty, will cease to exist, at least to the same extent, when ready and cheap means of transport shall have been provided. Produce from the interior will be more readily brought to the centres of consumption or of exportation, and the value of land in the interior will be thereby increased; but on the other hand, the value of the produce of land near large towns and the coast will be reduced by the competition of the produce of the interior. The probable effect of the railroads would seem to be towards the equalisation of the prices of produce in different parts of India, and a general improvement in the wealth of all classes of the country, rather than to give any peculiar advantage to the landbolders.
- 53. That this general improvement will be accelerated by a permanent settlement Her Majesty's Government cannot entertain any doubt. A ready and popular mode of investment for the increasing wealth of the country will be provided by the creation of property in land, and all classes will benefit by the measure. On the agricultural population the effect will be, as pointed out by Colonel Baird Smith in the able paper already referred to, the elevation of the social condition of the people, and their consequent ability, not only to meet successfully the pressure occasioned by seasons of distress, but in ordinary times, to bear increased taxation in other forms without difficulty; the feeling of ownership, or, in other words, the absolute certainty of the full enjoyment of the reward for all the labour and capital which they may invest in the land, will be sure to call out all their energies for its improvement. Her Majesty's Government confidently expect that a people in a state of contentment and progressive improvement will be able without difficulty to contribute to the revenue in other ways to such an extent as more than to compensate for the disadvantage of foregoing some prospective increase of that from land.

28th January

- 54. The example of Tanjore may be cited in confirmation of this view. It has been Minutes by Sir 54. The example of Tanjore may be cited in confirmation of this view. It has been C.E.Trevelyan, for many years so moderately assessed that a feeling of private property in the soil has dated 18th and continued to exist among the people to such an extent that land will are also as a such an extent that land will are a such an extent that land will be such as a su continued to exist among the people to such an extent that land sells, on an average, for twenty years' purchase. This district is eminently one in which a permanent settlement might properly be established, and that such a measure would lead to no loss of public income may be inferred from the fact that in it the receipts from salt, abkarry, and stamps have in ten years risen from 6,54,500 rupees to 9,50,500 rupees, or nearly 48 per cent.
 - 55. It must also be remembered that all revisions of assessment, although occurring only at intervals of 30 years, nevertheless demand for a considerable time previous to their expiration much of the attention of the most experienced civil officers, whose services can be ill spared from their regular administrative duties. Under the best arrangements, the operation cannot fail to be harassing, vexatious, and perhaps even oppressive to the people affected by it; the work can only be accomplished by the aid of large establishments of native ministerial officers, who must, of necessity, have great opportunities for peculation, extortion, and abuse of power; moreover, as the period for resettlement approaches, the agricultural classes, with the view of evading a true estimate of the actual value of their lands, contract their cultivation, cease to grow the most profitable crops, and allow wells and watercourses to fall into decay. These practices are certainly more detrimental to themselves than to the Government, but there can be no question that they prevail extensively. The remedy for these evils, the needless occupation of the valuable time of the public officers employed in the revision, the

extortion of the subordinate officials, and the loss of wealth to the community from the deterioration of cultivation, lies in a permanent settlement of the land revenue.

56. The course of events which has been anticipated is, indeed, only that which has taken place in every civilized country. Experience shows that in their early stages nations derived almost the whole of their public resources in a direct manner from the produce of the soil, but that as they grew in wealth and civilization, the basis of taxation has been changed, and the revenue has been in a great degree derived indirectly by means of imposts on articles which the increasing means of the people, consequent on a state of security and prosperity, have enabled them to consume in greater abundance. I am aware that it has been stated as an objection to promoting such a course of things in India, that in most European countries the advantages of this change have been mainly appropriated by the large landowners; but it must be remembered that in India, and especially in the districts under ryotwarry settlement, the great bulk of the agricultural population are the proprietors, subject only to the payment of the assessment, of the lands which they till; and that, consequently, the benefit of a permanent settlement would be enjoyed, not by a narrow and limited class, but by the majority of the people.

57. The apprehension of a possible fall in the relative value of money, which has been previously noticed, though deserving consideration, does not seem to Her Majesty's Government to be of sufficient moment to influence their judgment to any material

extent in disposing of this important question.

58. After the most careful review of all these considerations, Her Majesty's Government are of opinion that the advantages which may reasonably be expected to accrue not only to those immediately connected with the land, but to the community generally, are sufficiently great to justify them in incurring the risk of some prospective loss of land revenue in order to attain them, and that a settlement in perpetuity in all districts in which the conditions absolutely required as preliminary to such a measure are, or may hereafter be, fulfilled, is a measure dictated by sound policy, and calculated to accelerate the development of the resources of India, and to ensure, in the highest degree, the welfare and contentment of all classes of Her Majesty's subjects in that

country.

59. They consider that the direct mode of making a permanent settlement is preferable to the indirect one of obtaining a similar result by conceding to the landholders the right to redeem their assessment. They do not believe that the power to redeem the land revenue is necessary to induce the landholders to incur expenditure in the improvement of their property. What is really required, in order to call into effective action their enterprise and capital, is not an exemption from all payments to the Government on account of their estates, but the fixing those payments in perpetuity, at a moderate and certain amount. In Bengal, where a permanent settlement was made with the zemindars 70 years ago, the general progress of the country in wealth and prosperity, notwithstanding the depressed condition of the peasantry, caused by errors and omissions in the mode of making the settlement, has been most remarkable. Such errors in the existing state of our knowledge regarding the rights and interests of the subordinate occupants of the soil would not be permitted to recur.

60. It must be remembered that, with a view to attaining the objects aimed at, of improving the condition of the people and enabling them to contribute in other ways to the public revenue, it is essential that the measure should be generally brought into operation. The improved condition of a limited number and of an exceptional class would add little to the contentment of the population, or to the resources of the public treasury. No measure can be really effective for such purposes unless it can be

brought to bear on the general mass of the population.

61. Although, therefore, the acquisition of a permanent tenure free from rent might be more acceptable to the European capitalist, it is certain that, to the native agricultural population of India, who do not possess capital, permanency of tenure, and fixity of rent will afford all that they require, or from which they could derive any benefit. To hold out to them as a boon the offer of redemption, of which hardly any one could avail himself, would be merely illusory, nor would the object be attained which is prescribed in Lord Stanley's Despatch, that in any recommendation which might be submitted the proposed benefits should be participated in by the agricultural community generally. By the Madras freehold rules it was at first directed that the sales should be made without any reservation of rent, but the planters complained that the capital required for clearing the forest would be exhausted in paying the purchase-money. The capital which would be absorbed in purchasing the fee simple and redeeming the land tax would be more profitably expended in improving the land.

(87.) Z 62. In

62. In either case, whether the land revenue were redeemed, or its amount fixed in perpetuity, the benefit of all improvements would equally go into the pocket of the landholder, nor could he have any difficulty in paying the moderate rent which is now

universally fixed on revising the assessments.

63. Her Majesty's Government have therefore, determined to limit the power of redeeming the land revenue to such cases as are referred to above in paragraph 26; but they have resolved to sanction a permanent settlement of the land revenue throughout India. It will, however, still remain to be determined how far any particular district is in a condition to warrant the practical application of the measure at the present

time. 64. There are doubtless parts of the North-Western Provinces, and probably of the Punjab, where so large a proportion of the soil was already under cultivation when the existing settlements were made, that, assuming the rates of assessment to have been fairly adjusted to the capabilities of the land, little or no increase can be expected in the revenue on the revision which will take place on the expiration of those settlements. Such districts, provided that the assessment is not only adequate in amount, but also equally distributed, may be considered to be in a condition in which the introduction of a permanent settlement might properly be permitted.

65. In other parts of these provinces a large proportion of the land is still uncultivated, and does not consequently yield to the public treasury a return commensurate with its prospective capabilities; while in recently acquired territories, such as Oudh and Nagpore, which are still unsurveyed, no means exist for determining either the adequacy of the amount or the equality of the pressure of the present

66. In the ryotwarry districts of Madras and Bombay the difficulties in the way of a

permanent settlement appear to Her Majesty's Government to be the greatest.

67. In the former Presidency the revision of the assessment, for the purpose of bringing it into accordance with the present circumstances of the people and the country, has only recently been commenced. The existing settlement records, which determine the supposed extent of each holding, and by consequence, the actual rate of assessment, are in many cases untrustworthy. It is true that by the increase of cultivation, which has ensued on the reduction of the assessment on the higher classes of land, a greater aggregate revenue has been obtained; and although some increase may be found practicable in the rates on the lower classes, it is probable that the general result will be a reduction in the average rates. . At all events, there is ample evidence that the actual incidence of the assessment, as regards particular fields or estates, requires careful readjustment. It was with the view of equalising the pressure of the assessment, and with no desire or expectation of increasing its amount, that the arrangements now in progress, estimated to cost at least three quarters of a million sterling, were sanctioned by the home

68. In Bombay, the revised assessment, though still in progress, has been, throughout a large portion of the Presidency, for many years in operation. It is well understood that the existing rates were adapted rather to the depressed circumstances of the agricultural population at the time when they were imposed, than to the prospective capabilities of the soil. The measure has been in all respects successful, and it is believed that the condition of the people has advanced so rapidly that, on its revision, a very considerable increase may be effected in the rates, without any undue pressure on the resources of the people.

69. Her Majesty's Government consider therefore, that, although for different reasons, these two Presidencies are not at present generally in a condition which would warrant them in authorizing a permanent settlement of the land revenue on the assessed lands at the existing rates. In both Presidencies, however, as districts are gradually brought under the revised assessment, and when there is reason to believe that the land revenue has not only reached its probable limit, but that it is equitably distributed over the lands

affected by it, this restriction will no longer be needed.

70. It is obvious that the process of introducing a permanent settlement must be very gradual, and this circumstance is not without its advantages. It would be impossible, at one time, to provide establishments large enough for a general revision of the assessment throughout the whole of India, and the effect of the measure may be watched If any unforeseen difficulties occur, there will be time to take measures for obviating them. If the anticipations of a rise in the value of land, or of a depreciation in that of the precious metals, should be realised, any loss from these sources could be avoided in subsequent settlements, and the principal objections to the measure would be in a great measure disposed of.

71. It is to be hoped that the greater interest which the influential classes would acquire in the preservation of peace and order, might enable the Government to reduce its military establishments, at any rate to such an extent as to provide for the increased charge of civil administration, which improvements in civilization always l render necessary.

72. I have therefore to announce to your Excellency in Council, as the result of the foregoing considerations, that, as regards all districts or parts of districts in which no considerable increase is to be expected in the land revenue, and where its equitable apportionment has already been, or may hereafter be, ascertained to your satisfaction, Her Majesty's Government will be ready to sanction, on your recommendation, or that of the local Government supported by you, the settlement in perpetuity of the assessment

at the present or the revised rates.

73. I have accordingly to request, that you will place yourselves in communication ' with the several local Governments, in order to ascertain from them the extent to which, in their judgment, it may be expedient to apply this important measure to the territories under their immediate administration. In the North-West Provinces, where the revision of the thirty years' settlement has already commenced, it is possible that several districts are now in a condition to justify immediate action. In the Presidency of Madras, the result of the survey and settlement operations which have been recently commenced will show how far the districts have yet attained the condition contemplated by Sir Thomas Munro, in the extract already quoted, as warranting the establishment of a settlement in perpetuity; while, in the revised portions of the Bombay Presidency, it will probably be deemed prudent to await the expiration of the thirty years' leases, which will begin to expire in three or four years, before taking any steps for giving permanency to existing arrangements.

74. I must remind you that, wherever a permanent settlement is made directly with individuals or communities for estates, in which other persons possess subordinate rights and interests, those rights and interests should be guarded with the greatest care, so as to avoid the errors which are now acknowledged to have been committed in respect to the

permanent settlement of Bengal.

75. With regard to the investment of the amount which may be received by the Government from the sale of waste lands, or in commutation of land revenue, I observe that it is declared, in paragraph 56 of the resolution, that, "with a view to secure the "Government and the public creditor against any loss of existing sources of Govern-" ment income, provision will be made by law that all sums paid in purchase of waste " lands, or in redemption of land revenue, or in otherwise forestalling the land revenue, " shall be paid to Commissioners, and periodically invested in such manner as the law " may direct;" and that the reports of the Commissioners shall be regularly published. In reference to this arrangement, I have to desire that all moneys received on these accounts should be invested, not periodically, but as soon as practicable, and as a rule, The price of redemption should be variable according to the in the 4 per cent. loan. actual value at the time of that stock, so that the amount paid, when so invested, may produce a dividend equivalent to the annual revenue which will thereon cease to be

76. Your Excellency in Council will understand that the instructions contained in this Despatch supersede at once the provisions of the resolution of the 17th October 1861, so far as they are inconsistent with them, and that fresh regulations must be prepared and submitted for the approval of Her Majesty's Government. It is not, however, intended that these orders should have retrospective effect, and if any arrangements in regard either to the purchase of waste lands or the redemption of land revenue, have been actually completed under the provisions of the resolution, they must, so far as is compatible with the law, be scrupulously carried into effect. You will, however, furnish me with a special report, showing the extent to which any such arrangements may have been made.

77. Copies of this Despatch will be forwarded for the information and guidance of the

Governments of Madras and Bombay.

I have, &c. (Signed) C. Wood. Copy of Dissents or other Papers which have been placed on record by Members of the Council of India, on the subject of the Sale of Waste Lands, the Redemption of Land Revenue, and the Extension of the Permanent Settlement in India.

DISSENT by Mr. MACNAGHTEN.

I DISSENT from the despatch which has this day passed Council, on the subject of the sale of waste lands and redemption of land revenue."

Because I can see no possible objection to the redemption of the land tax in those

parts of India which are under perpetual settlement.

Because I consider the despatch retrograde in its policy, and an unwise departure from the views expressed in the 6th and 7th paras. of Lord Stanley's Despatch of the 31st December 1858, viz., "It is obvious that if a zemindar, bound to pay in perpetuity a fixed jumma of a certain amount per annum; is permitted to redeem that obligation by the payment of an immediate equivalent (all existing tenures and rights of occu-" pancy being, of course, in no way injuriously affected by the transaction), and that the amount so paid is applied to the extinction of debt, the Government remains in precisely the same financial position, the balance of its receipts and charges being unaltered. The process in this case is simply the extinction of a perpetual annuity by the payment of its value in a simple sum, but in estimating that value it must be borne in mind that, while the perpetual annuity is of fixed amount, liable neither to increase nor diminution, " the interest on the public debt which may be extinguished by the transaction, is of a " fluctuating character, and that the charge on the State on its account may hereafter be "reduced by judicious financial arrangements. But the political results of such a change cannot be overlooked. The fortunes of the zemindar, who has been allowed " to extinguish his fixed annual liabilities by a single payment, are from thenceforth still " more intimately connected than they are at present with those of the British Govern-"ment. The immunity from taxation which he is enabled under our rule to claim, and " which no native conqueror could be expected to recognise, renders his loyalty a matter " of prudence and self interest. He is attached to the cause of order by a tie similar to " and not less strong than that which binds the fundholder of a European state. This " is no slight advantage, and may fairly be held to counterbalance some inconveniences " of detail, which may arise in effecting an arrangement such as is here suggested."

In a political point of view Lord Stanley's argument is, to my mind, irresistible, and, financially, we have mainly to determine what shall be the "immediate equivalent" to be given by the zemindar for the fixed annual amount of jumma he is bound to pay in perpetuity. It is very certain that the Government cannot afford to sell under 20 years' purchase, and my fear is that it will not, except in very rare instances, answer

the purpose of purchasers to pay that rate.

I consider as purely chimerical the fears expressed in the 39th paragraph of the draft despatch, as to the redemption becoming "general," and the Government finding "itself in the embarrassing position of having its treasury overflowing with money arising from the capitalization of its annual income which it would have no adequate means of employing or investing." The fact is, that the absence of capital, and the high rate of interest prevailing in India, must for many years prevent any general redemption of the land tax, and whatever might be his wish, no ordinary zemindar would himself possess the means sufficient for the purpose; he would probably have to seek that becuniary assistance of his under tenants and ryots, and permit them to participate in the advantages, greater to them than to himself, of becoming freeholders. Such a measure would certainly improve the position of all inferior tenants, would to a certain extent secure their independence, and remove them from the oppressive power of the zemindars. It is possible that some companies which may be formed at home with English capital for the cultivation of cotton and other articles of produce, might wish to avail themselves of the permission to redeem the land tax, but I am fully persuaded it will be very many years before we shall suffer any inconvenience from the receipt of money from this source. I would not object to further permanent settlements; but I would only make them after the fullest inquiry, and on the best procurable data; and whenever and wherever a per-

manent settlement is made, and becomes an existing institution, I would give permission to redeem the land tax at 20 years' purchase.

India Office, 3 July 1862.

(Signed)

E. MACNAGHTEN.

DISSENT by Mr. MANGLES.

I REGRET that I am unable to concur with the Secretary of State, and the majority of my colleagues, in approving the Despatch to the Government of India respecting the sale of waste lands, the redemption of the land revenue, and the settlement of that

revenue in perpetuity, which passed the Council this day.

Of that part of the Despatch which gives authority for the sale of waste lands in fee simple, I approve. And I think that it is clearly shown that to permit the general redemption of the land revenue, or even the step in that direction recommended by the Government of India, in provinces not permanently settled, would be highly inexpedient. But whilst I can see no sufficient reason for prohibiting such redemption in those parts of India where the land revenue is already fixed in perpetuity, I deprecate very earnestly the extension of that limitation of the rights of the State beyond the provinces where it now obtains. It is my conviction that the permanent settlement of the land revenue would be injurious not only nor even principally, to the interests of the State, but also and mainly to the true interests of the great body of the people of India. I am therefore strongly opposed to the measure in question, and feel it to be my duty to place upon record, for the judgment of others, the considerations which have led me to that conclusion.

I have arrived at that conclusion after allowing the fullest weight to the political advantages which may fairly be expected to accrue to the British Government from a measure, the effect of which must be to bind up with its stability the interests of a large and most influential class of the community. I am very far from underrating the value of such cohesion, but still I think that it will be too dearly purchased, if it necessarily involve, as I am satisfied that it does, a sacrifice of the rights and interests of the great body of the people. The mass even of the agricultural population will not derive the smallest benefit from the proposed abandonment of the rights of the State for the behopf of a favoured class. No one, indeed, but the comparatively few individuals directly responsible to the Government for the land revenue will gain a penny by the measure. And the experience of all lands and of all ages assures us that the gratitude of those who are relieved from fiscal burdens affords no sufficient counterbalance to the ruling power for the discontent and alienation of those who are required to make up the deficiency by the endurance of new and heavy taxes. The boon is soon forgotten, whilst every fresh visit of the tax gatherer keeps alive the irritating recollection of novel exactions.

This subject cannot be properly considered, unless we bear steadily in mind the wide difference which exists between India and England, in respect to the nature and incidents of property in the soil. In England, questions of revenue in its relations to such property, are naturally looked at with English eyes. Here rent has long been regarded as appertaining exclusively to landowners, and the existing land tax bears a very small proportion to it; hence there is a strong tendency to regard the land revenue of India as a tax, and being so regarded, as a very heavy tax. I have even seen the permanent settlement of Bengal by Lord Cornwallis denounced as a monstrous income tax of 90 per cent. But in India, as the general rule, rent has never been private property. In the Preamble to earliest code of laws promulgated by the British Government, it is laid down as an axiom, Reg. XIX. of that "by the ancient law of the country the ruling power is entitled to a certain proportion of the produce of every beegah of land demandable in money or kind, according to
local custom." And however much opinions have differed with respect both to the abstract question of the ownership of the soil, and to the proper proportion of the produce to be taken by the ruling power, the correctness of the axiom above cited has never, I believe, been gainsayed.

It is certain, therefore, that beyond the share assigned to the landowners, now so liberal, when compared with the practice of former rulers; and indeed, with our own practice in earlier times, the surplus produce of the soil has never, at any period of history, belonged to any class of the agricultural community. That surplus is the fund by which, from time immemorial, the principal expenses of all successive Governments of India have been defrayed; it constituted almost the sole revenue of our native predecessors, and **Z** 3 (87.)

the classes immediately connected with the land have no setter claim to it than the merchant, the tradesman, or the artizan. The State, the universal trustee, cannot give away any part of its just dues from this source to the one class, merely on account of its ostensibly closer relation to this peculiar source of revenue, without inflicting serious

injustice upon all the other members of the community.

This injustice would not indeed be palpable, nor, perhaps, be felt at all by the nonagricultural classes, in times when the ordinary resources of the Government were sufficient to meet its expenditure. But as soon as war or any other necessity for extraordinary expenditure should demand the imposition of new and heavy, and therefore unpopular, taxes, it would immediately become a subject of strong and, I cannot but think, just complaint that the State had improvidently and unwarrantably bestowed upon one class what was rightfully the patrimony of all, and was now, consequently, compelled to exact by harsh general taxation the money which, but for its own gratuitous act of bounty, would have flowed into the Treasury as a matter of course, and as its undisputed right.

We had, till the other day, and have still in a modified degree, an apt illustration of the mischief that I anticipate. The abnormal necessities of the Government of India had compelled it to impose not only an income tax, very unfruitful in relation to the discontent and demoralization which it produces, but a duty of 10 per cent. ad valorem upon cotton manufactures. The manufacturers of Lancashire have complained loudly of this impost, but they are by no means the only parties injured by it. If the millions in India who are consumers of cotton goods understood their own interests as well as we did when we abolished the corn laws, they would feel that they were grievously wronged by a duty which, though imposed only for the purposes of revenue, necessarily acts as protection, and raises the price of every yard of cotton cloth worn by every man, woman, and child in India.

I have spoken only of war and of other urgent calls for extraordinary expenditure which may or may not occur, and which will, at all events we may hope, be few and far between. But there is another cause, which, though silent and less patent, operates as certainly, and far more constantly, to the same ends of an exhausted exchequer, and the necessity of new taxation for its replenishment; I mean the inevitable tendency of peace, prosperity, extended commerce, and more and more complicated social relations, to demand for the due discharge of the functions of the State larger and more expensive public establishments. With civilization, not only private but public wants also, unfelt before, advance in a constantly accelerating ratio. Having such a certainty before us, on the one condition of good government, can it be the part of wisdom to cut off with our own hand a stream of revenue flowing, it may be said, spontaneously into the exchequer with the sanction of immemorial usage, and the consequent goodwill of the people; and one, as we know from universal experience, which will meet the wants of the State with self-adjusting sufficiency, because it is certain to increase in volume simultaneously with , the increase of the demand for enlarged civil expenditure?

But there is another argument against the policy of fixing in perpetuity the demand of the State upon the land, which, in my humble judgment, is disposed of far too summarily • See Para. 57. In the despatch under remark.* I refer to the depreciation of the precious metals.

However slow the process may hitherto have been, it seems to me to be altogether unreasonable to suppose that the flow of those metals into the markets of the world from many different quarters, and in largely increased quantities (whilst the sources from which the whole demand was met in former times still furnish an undiminished supply), should not produce, within a very few years, the effect of raising the price of all commodities in relation to the standard of money. Already, whether the great influx of bullion be or be not the proximate cause, it is certain that the price of all agricultural produce, as well as of labour, has greatly risen in India. All classes of consumers are complaining of the large increase in the cost of the necessaries of life. The wages of labourers and of domestic servants have greatly risen. The Government has been compelled to raise the pay of its irregular cavalry throughout India. In some cases the estimates for the construction of railways and other public works have been seriously affected by the rise in the price of labour. And the principal cause of recent troubles in Bengal was that the planters refused to pay more than the price of former times for so many bundles of indigo plant, whilst the ryots knew that by cultivating rice or other products they could obtain a greatly enhanced return for their labour. In the face of such indications, promising increased wealth to all classes of the agricultural community, but showing, with equal certainty, for what all employers of labour and all consumers, and especially the Government, as the great employer of labour, and the great consumer, have to prepare themselves, I earnestly deprecate a measure the avowed object of which is to shut out the

State

State (which must provide, by some means or other, for all the many and consequently increasing public wants of the community) from participating at any future period in the increased money value of the produce of the soil. Its land revenue will be fixed for ever by a standard, the relation of which to labour of all kinds, intellectual as well as physical, to the food of its soldiery, and to many other objects of public expenditure, will

be continually falling.

The views entertained by the advocates of the measure to which I demur, in respect to the fiscal effects which it is calculated to produce, cannot, perhaps, be more fairly stated than in the words of the late Colonel Baird Smith, as quoted in para. 45 of the despatch. He admits that it will be necessary to impose other taxes in order to raise the revenue required, from time to time, to meet the demands for improved, and therefore more costly administration; but he argues that the permanent settlement of the land revenue would add greatly to the wealth and prosperity of the people, and he proceeds: "An " intelligent and powerful Government could not fail to participate in these advantages." " Its intelligence would direct it to the least offensive means of sharing in the general "prosperity, and its power would ensure the fair trial and ultimate success of those means."

I am quite ready to contest the question on the grounds thus chosen by the late lamented champion of a permanent settlement of the land revenue; and I remark, in the first place that Colonel Baird Smith has not proved that any other class than the landholders will be so benefited by the proposed measure as to be better able to bear the burden of new and additional taxation; it will not, in fact, benefit any other class in the slightest degree. The measure will, beyond doubt, greatly benefit the comparatively small class of agriculturists immediately responsible to the Government for the land revenue, as it has done, and that class only, in the permanently settled provinces. ryot will not pay a cowrie the less because the demand of the State on his landlord has been fixed in perpetuity. He does not pay the less in Bengal, he does not pay the less even in those rent-free tenures the owners of which pay nothing to the Government. The measure will enrich a small body of landholders at the expense of every other class of the community, with whose birthright they will have been endowed, and who will have to provide a very large proportion of the means necessary, when additional taxation is required, to fill up the gap which that measure will have gratuitously created. And this will be signally unjust to the community in general, for the reasons already stated, and because there is no fallacy more gross than the opinion so commonly entertained in this country, that the landowners bear almost the whole burden of taxation in India. The truth is, that the revenue paid by the landowners of India is no more a tax than the rent paid by the tenant farmers of England is a tax; with this distinction in favour of the former, that, as a general rule, a much larger share of the net produce accrues to the zemindar than to the tenant farmer.

But, putting on one side the interests of particular classes, I maintain that the measure will be injurious to the whole community, because a tax upon rent (calling it a tax for the sake for argument) has a less injurious effect upon the wealth of a people than any other tax. For it is not only undeniable that rent in India, beyond the share allotted under successive Governments to the landholder (which is now a most liberal share), has never been private property; but it is equally certain that rent in India is almost always and absolutely pure rent, by which I mean the value of the produce of the soil, after all the expenses of raising it have been defrayed and all the risks of season allowed for; whereas in European countries, and more especially in England, a very considerable part of the amount bearing the same name is, in fact, interest paid by the tenant-farmer upon the capital expended by the landlord upon farm-buildings, roads, fences, drainage, and the like. In India, with the rarest exceptions, including even the provinces where the demand of the State was fixed in perpetuity 70 years ago, the zemindar makes no such

outlay.

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I have stated my conviction that the appropriation of rent by the State is the means of providing for the public wants the least injurious to the wealth of a people. Upon

^{*} Whilst I was preparing this paper a Despatch has arrived from the Government of India, showing how little we can safely reckon upon the rapid growth of these new resources of revenue. The Lieutenant-Governor says of the North-Western Provinces, that if when they first came into our possession, we had given a permanent settlement, the land revenue would have been little more "than half what it is now, while the "sources of indirect revenue would have been little more abundant." The Lieutenant Governor says again (he is reviewing Mr. Saunders's Report upon Cotton), "There are marked distinctions, and the justifiable "inference is, that while the prosperity of Bengal may be traced to other causes than the permanent settlement which Mr. Saunders so thoroughly advocates, the North-Western Provinces have progressed in spite of the system which he unequivocally condemns."—Enclosure in Despatch from the Governor General in the Revenue Department dated 27 February 1862. Revenue Department, dated 27 February 1862. this Z 4

this point the arguments of the late Mr. James Mill have always appeared to me quite conclusive. In his evidence before the Indian Committee of the House of Commons in 1831, that gentleman said, "I conceive that the peculiarity of India, in drawing a large "proportion of its revenue from the land, is a very great advantage. Nine tenths, pro- bably, of the revenue of the Government of India is derived from the rent of land, never appropriated to individuals, and always considered to be the property of the Government; and to me, that appears to be one of the most fortunate circumstances that can occur in any country; because, in consequence of this, the wants of the State are supplied really and truly without taxation. As far as this source goes, the people of the country remain untaxed. The wants of Government are supplied without any drain either upon the produce of any man's labour, or the produce of any man's capital.

Mr. John Stuart Mill has expressed the same opinion, with still greater breadth, in his

" Principles of Political Economy."

Let us contrast these views of the nature and effect of the appropriation by the State, for the benefit of the community at large, of a certain proportion of the rent of land—in a country where rent has never been private property—with the picture drawn, by no unfriendly hand, of the character and operation of a Licence Tax, which is admitted by all to be one of the best means of raising additional revenue in India, when such addition is needed. Mr. Laing, in his speech announcing the resolution of the Government to abolish that tax, observes, "The Government believe that a Licence Tax is now, and will be at " any time hereafter, a perfectly legitimate way of raising revenue, whenever additional " revenue is indispensably required. At the same time it is equally clear that without in-" dispensable necessity it is not desirable to impose new taxes at all, and least of all a new " tax which affects a great many persons and produces very little money. With three classes " as proposed, at 1, 2, 3 rupees respectively, the average Licence Tax paid by each indivi-> " dual would probably not exceed one and a quarter rupee, so that the tax-gatherer must " call at four or five millions of doors to collect 500,000l. or 600,000l. of revenue. " need not say that such a mode of raising revenue is not desirable, if it can be avoided, " especially in a country where we have to work very imperfect instruments, and where " every rupee taken from the taxpayer may cost him another rupee in time and trouble; " or, worse still, in many cases may be made an instrument of oppression and extortion. "The classification of four or five millions of persons even into three simple classes is a " serious operation, which of necessity involves much labour on our already overworked " officials, and much trouble and annoyance, with occasional unavoidable injustice to the " persons affected by it. Accordingly, it is quite clear that such a tax ought not to be " imposed at all unless it is likely to be permanently needed and retained as part of our " regular financial system."

Surely, if reason, and not a mere cry, is to govern our policy, those who are responsible for the good government of India should never consent to limit in perpetuity a revenue so unexceptionable, and so cheerfully acquiesced in by the people, as that derived from the land, with the deliberate intention, as avowed by Colonel Baird Smith, in terms which are echoed in the despatch, of raising any further amount that may be found necessary by taxes, one of the least objectionable of which is described by the very financier who imposed it in the language quoted above. While, on the one hand, all experience assures us that the landholders would be indifferent to what height natural causes might justify the State in raising its demand upon them, provided one half of the net produce were left in their hands, so, on the other, it is quite impossible to believe that any sentiment of loyalty would reconcile a subject people to a tax assessed and collected in the manner represented by Mr. Laing.

A permanent settlement appears to recommend itself to Colonel Baird Smith chiefly as a safeguard against famine. To this argument in favour of the measure, it seems to me a sufficient answer, first, that the class which alone would benefit by such a settlement in the North-Western Provinces or elsewhere, as it alone has benefited in Bengal, is in no danger of suffering from famine; and, secondly, that the example of Ireland proves conclusively that the abandonment by the State of even the whole of the land revenue

would afford no protection to the real victims of such calamities.

As respects the general wealth and prosperity of the country, if it be found practicable to promote them, as I earnestly desire, by a reduction of taxation, I am satisfied that the end in view would be far more speedily and effectually attained by the entire abolition of all import as well as export duties, and by declaring every port throughout India free, than by settling the land revenue in perpetuity; for while the former measure would benefit every consumer throughout the length and breadth of the country, the latter would redound to the advantage only of a single class, quite insignificant in point of numbers.

I find it stated, indeed, in contradiction to this view, at paragraph 56 of the despatch, that "experience shows that in their earlier stages nations derived almost the whole of " their public resources in a direct manner from the produce of the soil, but that, as they grew in wealth and civilization, the basis of taxation has been in a great degree derived indirectly by means of imposts on articles which the increasing means of the people, consequent on a state of security and prosperity, have enabled them to consume in greater abundance."

This, which is only very partially true, to the best of my information, in relation to European nations in general, is certainly true as respects England; but I fear that the cause of the change in the basis of taxation may be found in a principle of human nature far more cardinal and powerful than that regard for the general good which (if the argument is intended to carry any weight) must be assumed to have been the motive. In this country, at the time when the change in question took place, landowners may be said to have been the only legislators; and it is to this circumstance alone, and not, as implied in the Despatch, to any enlightened view of the general interests of the community, that the relief given to that particular and all-powerful class must be attributed.

Again, it is assumed, as an argument in favour of a permanent settlement, "that when Para 51. once the rent has been properly fixed, any increase consequent on the natural progress " of society will in all probability take place but slowly, and reach no great amount until after a considerable interval." "Wherever the settlements have been carefully made, " and the capabilities of the country have been well ascertained, the probability of any considerable increase of land revenue appears to be but slight.

Now it seems to me that these assumptions are opposed to all experience; and that, as far as they have any foundation at all, they are founded upon that state of stagnation in native society, in which the Government of India is now using its utmost endeavours to work a change. To what purpose are we spending millions on railways, roads, and canals, if we are to take it for granted that agriculture and the interchange of the products of the soil will make no greater progress in years to come than they have made in years past? Do we not hope and believe, on the contrary, that, like a stream long

dammed up, the development of the industry of India will be specially great and rapid? then, should the probability of any eventual increase of land revenue, or, in other words, of rent, be 53 millions, "but slight?" Rent in all other lands has fully kept pace in practice, as in theory it ought, with comes of 50L per annum, whilst that of 1843 stopped short at 100L, and the extension of commerce, and the diffusion of that the tax of the former year was assessed and paid in a depreciated wealth. Why should it be taken for granted that in gold. India will be an exception to a rule so universal? The figures in the margin, taken from Parliamentary Papers relating to the Income Tax, prove how enormously the rental, which is the basis of assessment under Schedule (A), has increased in this country. And though this increase has been the greatest in counties like Lancaster, Durham, and Stafford, where the operations of industry are varied, yet the counties enumerated in the margin, all of which may certainly be termed agricultural,

exhibit a very great increase of rental within the moderate period of 28 years. I am aware that it may be said that a great part of this increase of rental has not been agricultural, but has been yielded by mines, ironworks, railways, and the like. This is, no doubt, true, but I observe that the rental derived from lands alone in 1860 was within 11 millions of the whole rental of the country in 1815.

How, then, are we justified in assuming that "when once the rent has been properly fixed," the sacrifice involved in the settlement of the land revenue in perpetuity would be but trifling? There is no truer test of the increasing wealth and general well-being of a country than an advance in rents. And while I do not pretend to predicate the actual rate of increase, I am as certain, that when railways, roads, works of irrigation, and the like, have been extended to any province, the rents of the lands of that province will rise materially, I will even say very greatly, as I am that the world will continue to turn round. My suggestion that it might be found possible to confer upon the whole people of India the mighty boon of deliverance from all custom duties, was, I know, thought to be chimerical; but if the many millions which we are now spending on what

1860. 1849. 1848. 1854. 1815. 112 millions. 94 millious, 85 millions. 99 millions.

Increase per Cent. between 1815 and 1843.

48:33 48.58 Norfolk Berkshire -72.08 Oxford 49. 55·03 Suffolk 50.39 Hertford -76.38 Kent . Lands alone, 1860. Total, 1815. 42 millions in gold 53 millions in paper currency.

are termed reproductive public works will not create a basis for additional land revenue, (87.)

equal in amount to the existing custom duties, we shall assuredly have invested those

millions at a wretched rate of interest.

In fine, it appears to me, that, in order to give satisfaction to the few, we are sacrificing the rights and interests of the many, which are indentical with those of the State; and that we are unwisely consenting to limit for ever a source of revenue the most productive, progressive, and agreeable to the habits of the people with an acknowledged certainty before us that we shall be compelled, and probably at no distant day, to make good a gratuitously created deficit by the imposition of novel, inquisitive, and unpopular

India Office, 3rd July 1862. (Signed)

Ross D. Mangles.

DISSENT by Sir HENRY MONTGOMERY, Bart.

I concur in the Despatch, as far as it relates to the sale of waste lands, and I would not object to permitting the redemption of land revenue on estates and lands already permanently assessed, and thereby placed beyond the control of the State, carefully restricting the operation of such redemption to these permanently settled properties, and to land required for building purposes and gardens, as already conceded under the precautions prescribed by the regulations of the Madras Government of the 5th August 1859.

But I am so strongly impressed with the impolicy and with the injustice to the people of India generally of irretrievably fixing the revenue from the land still under control, and thus drying up the legitimate source of supply to meet the certain increase of expenditure which must follow the progress of civilization, and thereby force the Government to the imposition of obnoxious and dangerous taxation, that I cannot allow the Despatch just issued to pass without expressing my dissent from the extensive application of the general principle of a permanent settlement which that Despatch sanctions, and my concurrence in Mr. Mangles' views on this subject.

I fully admit that in the embarrassed position in which the unauthorized action of the Government of India has placed the Secretary of State in Council, very great care in drawing up the present orders has been taken, to mitigate much of the evil arising from the proposed measures, still I would observe in the words of an experienced officer lately employed in the revenue settlements of Bombay, "If the future Indian financier is to be shut out from the prolific resources of the land, customs, and opium, he could " only fall back upon direct taxation with its train of corrupting and demoralizing " influences, and it may well be asked, would a permanent income tax, ever in-" creasing in proportion to the enlarging expenses of administration, be more desirable " than periodical enhancements of the land assessment? And if not, how can it be " expedient or justifiable in the peculiar financial relations subsisting between this " country and India, to cut away the land from the limited field of taxation open to the " financier of the latter country."

If I had understood that the Despatches of Lord Stanley of the 31st December 1858, and 16th March 1859, could have justified the resolution of the Government of India, I should have noted at the time my dissent from permitting a departure from a principle in which the future welfare of the country and its people is so deeply concerned, but the

avowed object of that Despatch was to elicit opinions for consideration.

6th July 1862.

(Signed)

H. C. Montgomery.

DISSENT by Colonel BAKER.

I dissent from the views expressed in certain paragraphs of a Draft Despatch approved by a majority of the Council on the 3rd instant, by which the measure for permitting the redemption of land revenue, announced in the resolution of the Government of India dated 17th October 1861, is disallowed.

1st. Because I believe that the redemption of land revenue, after a careful revision of the existing assessment, and for a price which, when invested in public securities, will afford a corresponding relief in the payment of interest, is the most unobjectionable form of permanent settlement, and the one best calculated to identify the interests of the landowners of India with the stability of the British Government.

2nd.

2nd. Because looking to the circumstances of India, and to the rates of interest on money usual in that country, it appears impossible that the option of redemption could be accepted, to an extent which would place the Government "in the embarrassing position of having its treasury overflowing with money arising from the capitalisation " of its annual income, which it would have no adequate means of employing or

3rd. Because I do not admit the force of the arguments brought forward in the 38th and 60th paragraphs of the Draft Despatch. I am of opinion that should the necessity arise, on financial grounds, for giving effect to the condition announced in the Government resolution, limiting the extent of redemption to one tenth of the assessment in each district, no one could with reason complain of being unjustly and unfairly treated, provided that the privilege of redemption be assigned according to priority of application. Nor would it be a matter of trivial advantage to the Government, that 10 per cent. of the landholders throughout the country should feel their interests to be identical with those of the ruling power. Such a proportion of the more influential inhabitants might probably be sufficient to prevent combination against the Government, and at all events would be in a position to give early intimation of any disloyal designs concerted

4th. Because the instructions now issued are opposed to the views of Her Majesty's Government, which were clearly expressed in the 7th paragraph of Lord Stanley's Despatch of 31st December 1858, and to the recorded opinion of many competent revenue officers in India.

5th. Because I think that it is inexpedient to withdraw the offer of a privilege held out in the Government Resolution of 17th October 1861, and which will have been before the community of India, unquestioned, for more than nine months.

(Signed)

W. E. BAKER.

India Office, 5th July 1862.

Opinion recorded by the Right Honourable Sir John Lawrence, Bart., G.C.B., K.S.I.

THE Resolution of the Government of India under date 17th October 1861, deals with the sale of waste lands in fee simple and the redemption of the existing land tax, whether settled in perpetuity as in Bengal, or on lease for terms of years as in the North-West Provinces and the Bombay Presidency; or when liable to annual revision as in many portions of the Madras Presidency.

2. The sale of waste lands in fee simple on the terms proposed, viz. Rs. 2. 8. for uncleared land, and five rupees for cleared land, has met with very general approval; and no doubt it is a very beneficial arrangement for those who may engage in such specu-The terms, however, are unduly disadvantageous to the State. In the first place, it must prove financially injurious, dividing waste lands into only two classes, the cleared and the uncleared land; for such an arrangement necessitates that the price shall be fixed at very low rates. Such terms for some waste land may be reasonable, but for other lands, especially when situated in favourable or peculiarly salubrious localities, will prove almost nominal. Selected waste land, for instance, in all the hill districts of the Bengal Presidency, would readily sell at from double to quadruple the proposed prices. In the Wynaad District of the Madras Presidency, for instance, lands suited for coffee plantations are leased out by the State at Rs. 2. 8. per acre annually on cultivation, or one rupee per acre on the area. Waste lands, in like manner, situated in the vicinity of canals, railroads, rising towns, and similar advantageous localities throughout India, would fetch much higher prices than those which have been fixed.

3. It is quite true that the State at present derives little or no revenue from these waste lands; but it is equally true that at no distant date they would become profitable. It is notorious that the reclamation of such lands throughout British India has proceeded with rapid strides during the last 30 years; and will advance for the future at an accelerated pace as the inter-communication of the country is improved and extended. It is for the public benefit that the State should not part with these lands under a moderate and fair price. In a country like India, where the public necessities require that a large revenue shall be annually raised, any arrangement whic gives an undue advantage to the acquisition of landed property free of assessment, the ancient and prescriptive mode of raising a large portion of the public burthen, is unjust to the rest of the community. Its tendency must be to create the necessity of imposing new taxes unsuited to the character

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and prejudices of the people; and to oppose obstacles to the abolition of similar taxes now in force as well as to the reduction of those which, however appropriate in character, are

excessive in degree.

4. Further, it is worthy of consideration whether the proposed policy of selling the public waste lands at such low prices will not have the effect of raising unreasonable expectations in the minds of the proprietors of large tracts of uncleared lands. Will they not have grounds to expect that similar indulgence will be extended to their estates? And if not so extended, will they not endeavour to evade enhanced payments as their lands are brought under cultivation, by first giving up their proprietorship, and then purchasing the land from the State at the low terms which have been fixed? In this way, the State may hereafter suffer very considerably. As an illustration of the losses to which the State may be subjected, I observe that it is now proposed to allow grantees of long leases of waste land to commute their future annual rent on such land, though it has been brought under cultivation, not at the proposed redemption rates for assessed

lands, viz. 20 years' purchase, but on the terms allowed for waste lands.

5. Again, it must not be forgotten that wherever there is much waste land, whether occupied or otherwise, there the population will be found very scanty. Under such circumstances the expenses of the administration are of a limited nature. But as immigration takes place and population grows up, and these lands are broken up, the public expenditure is sure to increase largely. The cost of additional police, more numerous courts of justice, increase of postal communication, and, above all, of improved communications, will demand a large increase of expenditure. The land assessment, the main source of revenue hitherto, will not exist in these alienated tracts; and the charges will wholly fall on the general revenues of the State. I do not deny that, as the general wealth of the country increases, new sources of taxation will open up, and the present indirect sources of taxation will give better returns; but I no not think that such results will ensue to the extent which will become necessary in the districts above described. Nor will it be possible to tax the owners of such redeemed lands in any special manner, that is, by any system of taxation which will not fall on others less advantageously situated. Wherever, in India, the Government have, for any political considerations, undertaken to manage and protect any large tract of country, while we have waived a claim to any considerable share of the land revenue, the income from other sources has been quite unequal to meet the expenses of its occupation and management even in a political shape. Such was the case in our relations with the protected Sikh States on the left banks of the Sutlej, between the years 1814 and 1836. I am not insensible to the advantages which will arise to India by the stimulus which such a measure as that above discussed will give to the introduction of capital, the growth and improvement of valuable kinds of produce, and the like; but all these advantages, however undeniable and important, ought to be secondary to the policy of taxing the people of India generally as low as possible, and to limiting that taxation to sources which are congenial to their habits, prejudices, and interests. While, for these reasons, I suggest that the waste lands of India be only sold free of assessment on terms just to the State and to the public, I recommend that, to meet the views of those still willing to take up such lands on long leases, the conditions on which they have hitherto been granted be considerably modified. The proprietary right in the soil should rest in such lessees subject to the payment of a moderate assessment; that assessment should be limited to a certain maximum amount; and the conditions for clearing the soil should be made less stringent than formerly.

6. As regards the redemption of the land revenue, independent of the circumstance that the terms of redemption appear to me too favourble, I consider that there are grave objections, political and financial, against the measure. For the present, it is only proposed to allow one tenth of the assessment of each district to be redeemed, but it is apparent that if the principle of redemption be once admitted, the authority for sanctioning the measure generally cannot be withheld with any reason. Many people, however, arguein favour of redemption, on the ground that few of the landholders will wish to redeem, because they can employ their money to much greater advantage. But this appears to me to be a mistake. I believe not only that a great deal of money which is now hoarded would be produced for such an object as the redemption of the land revenue; I believe not only much money would be forthcoming for this purpose, which is not employed either in the improvement of land or in mercantile concerns, but that great pecuniary sacrifices would be cheerfully undergone for the attainment of such an object. Even now, we know that many natives invest largely in the Government loans, but the consideration, the comfort, and the independence which will arise from holding land free of fiscal burthens would far outweigh any advantage which can accrue from investments in the funds. Inasmuch as the redemption of their assessment would meet the views,

the feelings, and the aspirations of the natives of India, it would be an unmixed benefit. But I deprecate the policy of redemption, because I feel certain that its effect would be to deprive the State, gradually it is true, but surely, of a large portion of the one great source of income which the people have been immemorially accustomed to pay, and which has all the authority of prescription and tradition in its favour.

- 7. From the most ancient times the land in the East has been subject to heavy burthens, and while the owners and occupiers of this land place the greatest value on their possessions, none attempt to deny that the State has an inherent right to a share of the produce, unless that share has been authoritatively alienated. While I am a staunch advocate for the moderate assessment of the land, and even its reduction, so far as the necessities of the State will admit, I feel that it is sound policy not to let it slip through our hands on any pretext. I feel confident that if we allow of its redemption, there is much danger that the money so obtained will gradually be expended on one plausible scheme or the other, and that we shall find it hereafter extremely difficult, especially on an emergency, if not practically impossible, to devise any sufficient substitute for its loss.
- 8. The history of the past four years appears to me to afford strong confirmation of those views, though it is often quoted in an opposite spirit. But I submit that we have found very great difficulty in raising any considerable amount of revenue by the introduction of European principles of taxation; on the contrary, while we have failed in this respect, we have unsettled the minds of the people, and even created by all accounts • Such as the some disaffection. Where we have succeeded, it has been either by raising the rates of salt-tax, that on stamps, the old sources of taxation* rather than by devising new modes of raising revenue. Our on stamps, that present financial prosperity in India is mainly due, however, to the reduction of expenditure, and to the general economy which has been introduced.

- 9. Having said so much against the redemption of the land revenue in India, I will now endeavour to discuss the merits of a perpetual settlement of it. If the redemption of the land revenue be sanctioned to any general extent, it will, so far as it takes effect, operate as a fixed settlement, while it will entail the necessity of such a settlement in favour of the landholders unable to redeem their property. The larger measure virtually, therefore, embraces the lesser one; while it has evils inseparable from it, which do not extend to the other.
- 10. After the publication also of the resolution in favour of redemption, and after the great expectations which have been raised on that account, it seems very expedient that something should be done for the landed interest. It is obviously desirable to adopt \ with this object that plan which will benefit the agriculturist without causing any serious loss to the State. A large revenue, under the most favourable circumstances, we shall always be compelled by our necessities to exact from India; may we not, however, manage so as to collect it, and yet give great encouragement to the application of capital for the improvement of land? I believe that these objects can be effected by gradually granting throughout British India a perpetual settlement of the land revenue.
- 11. I consider that such a measure would produce great political results, while, if it were not financially beneficial, at any rate it would entail no appreciable loss on the State, and would prove a much greater boon to the mass of the proprietors than the power of redeeming their assessments. While the land revenue of India is, as I have said, one of the most ancient institutions of that country, under all the native governments of which I have any knowledge, it has been more or less a grievous burthen on the agriculturists, and the only mode by which this pressure was alleviated was by special alienations of it, in whole or in part, in favour of particular families or individuals.
- 12. In the different provinces that we have acquired up to, perhaps, the last 30 years, the land assessment, though fixed at more moderate rates than under native rule, was still very high, and absorbed too large a proportion of the produce. From time to time it has been found necessary to make large reductions; but the principle of all late assessments has been much more moderate. The settlement of the North-West provinces, which began in 1834 and was scarcely finished in 1842, was made on that principle. In the Trans-Sutlej territories, which we acquired after the first Sikh war in 1846, and in the Punjab proper, which was annexed after the second Sikh war in 1848, all the land settlements were concluded on similar, or even on still more favourable The reduction on the old assessment varied in different districts from 20 to even 50 per cent. I attribute the subsequent peaceful and loyal conduct of the population mainly to that policy. It is on the well-being and contentment of the people of the soil that peace and order in India mainly depend. They are the sinews and marrow of the (87.)

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physical power of the country, and no policy which does not tend to the improvement of

their condition will, in the long run, prove advantageous to our rule.

13. I could adduce many circumstances in support of these views, but I will content myself by giving one. The mountainous country of Huzara, on the north-western frontier of the Punjab, is inhabited by Mahommedans, fanatic, turbulent, and predatory. It is full of petty chiefs who may be said to have been nurtured in deeds of rapine, violence, and bloodshed. For 30 years previous to our rule in the Punjab, that district had been the scene of war and devastation. A narrative of the outrages inflicted on the people by the Sikhs, and the cruelties practised by the inhabitants on the latter, would fill a volume. The Sikh Government could only maintain their hold of the Huzara by means of eight and ten regiments at a time; and the commencement of the first Sikh war with us was the signal for a general insurrection. Shortly after annexation, we reduced the assessment in Huzara more than one half, and held it with two battalions of infantry and a couple of mountain guns. I do not mean to assert that other conciliatory measures were not adopted; such, indeed, was the case; but the great policy which ensured contentment, peace, and prosperity, was the light pressure of the assessment. We could not, of course, afford to give up generally so great a portion of the revenue in India; but it is impossible to doubt that there are great political advantages in such a policy. A perpetual settlement, founded on a light and equable assessment of the land, would, it must be obvious, be very popular, and most advantageous to the great mass of the agriculturists.

14. Against such a settlement of the land assessment, it has been urged that it is a suicidal policy to limit the amount of revenue derivable from the land when we cannot limit our expenditure, and find much difficulty in devising any sources of taxation to which there are not great objections: Further, it is urged, with much force I admit, that India has made rapid strides in prosperity under the present system of long leases, which afford ample time for the accumulation of capital, the extension of cultivation, and the introduction of superior kinds of produce. Much weight is due to these arguments. Nevertheless, I have no doubt but that a perpetual settlement of the land revenue has advantages superior to those which attach to long leases, provided that the measure be limited to those estates which are in a suitable condition for such arrangements. By these terms, for instance, I mean that whenever three fourths, or even two thirds, of the land has been brought under cultivation, provided the proprietors are willing to accept equitable conditions, a perpetual settlement of the land revenue should be

allowed.

15. I recommend a perpetual settlement, because I am persuaded that, however much the country has of late years improved, its resources will be still more rapidly developed by the limitation of the Government demand. Such a measure will still further encourage the investment of money in the land, and will give still greater security to the land revenue itself, which, in years of great calamity, occurring every now and then, has suffered largely, though the loss has been more or less of a temporary character. It is also very desirable that facilities should exist for the gradual growth of a middle class in India, connected with the land, without dispossessing the present yeomen and peasant proprietors. There are many men of much intelligence, spirit, and social influence among those classes, who are yet so poor that they find it difficult to maintain a decent appearance. It is no remedy for this state of things to confer great and exclusive benefits on a few individuals, especially when these very benefits are conferred at the expense of the rest of the community. What is really wanted is, to give, the intelligent, the thrifty, and the enterprising among them, the opportunity of improving their own condition by the exercise of such qualities, and this can be best done by limiting the public demand on the land. When such men acquire property, and are in a thriving state, they are almost certain to be well affected to the Government, and will use their influence, which will generally be considerable, in its favour. Feelings of race and religion have great influence on the people of India; but love for their lands has Thousands, probably millions, of the people of Northern India, the most warlike of its races, are descended from ancestors who gave up their religion to preserve their land. It is on the contentment of the agriculturists, who form the real physical power in the country, that the security of British rule, to a large extent, depends. If they are prosperous, the military force may be small, but not

16. No doubt, if a permanent settlement of the land revenue be at once generally conceded, without reference to the condition of the country, the loss will be considerable. The owners of all lands lightly or moderately assessed will accept the offer, while those less advantageously situated will refuse, and ask for reduction. In such provinces, for

instance,

instance, as the Punjab, Oude, Nagpoor, the Saugor and Nerbudda territories, the larger part of the country is quite unfit for such a settlement. But of course where estates are cultivated up to the point which it may be expedient to fix, their proprietors should be allowed a fixed settlement.

17. In the North-West Provinces, fully five sixths of the landed estates or town lands into which the country is divided would be found ripe for a perpetual settlement; indeed whole districts are, no doubt, in this condition. In all such cases, no present or prospective loss of revenue would arise from the measure. It has been urged that Colonel Baird Smith's reports prove that full eight millions of acres in the North-West Provinces are still uncultivated. Much misapprehension has arisen from this statement. The real fact is, that certainly not less than one eighth of this land, and, probably nearer one fourth, would be found to be actually unculturable, or, at any rate, not worth the expense of being broken up. Moreover, the greater portion of the remainder consists of pasture lands on which the people pay some revenue; and such land, to a considerable extent, is necessary for the support of their cattle. If all such land was broken up, cultivated, and brought under full assessment, the people would have to supply themselves. at great expence with forage, regularly cultivated and grown for the purpose, and thus necessitate a certain abatement in the rate of assessment.

18. My experience in the settlement of the land revenue in India was, that, as a rule, no increase worth consideration used to arise on the revision of the assessments where an estate had been, in the first instance, fully cultivated. And I have little doubt but that this would prove the case generally on the next settlement in the North-West Provinces. On the other hand, a very considerable increase would arise after the expiration of a long lease, where much of the land had been waste, even after making every allowance for the claims of the proprietors. Such was the case, especially in the last revision of assessments, in the district of Goruckpoor. To prevent then any serious loss of revenue to the State, all estates not already permanently settled should be subjected to revision as the present leases approach conclusion; and the assessments then fixed might be made final, subject to the conditions noted in paragraph 14. And, in like manner, as other estates attained those conditions their owners would become entitled to similar limitations of the Government demand. The settlement of the land revenue would thus be carried , out by degrees in a term of years without any appreciable loss to the State.

19. Further, it may be observed that, although it will always be wise to maintain the land revenue in its integrity as the mainstay of the State, there can be no valid reason why India should not yield a considerable revenue from indirect sources; though it cannot reasonably be hoped that such revenues will suffice to replace the land revenue, if once given up or largely reduced in amount. On the contrary, a moderate and fixed demand on land by stimulating industry will gradually, but certainly, enable capital to be accumulated, and give the agriculturists the means with which to purchase taxable articles. There can be little doubt but that much of the increase which has arisen from such taxation of late years has been thus created. In the Punjab, the general relief which the country obtained by the reduction of the excessive land assessment and the abolition of the numerous duties in the shape of town octroi, transit duties, and import and export duties, enabled the people to pay an additional excise on salt. The income from that one source of revenue gradually increased from about 40,000l. per annum in 1848, to upwards of 200,000% in 1858, while the duty itself was only raised 25 per cent., viz.,

from 3s. on the maund of 80lbs. to 4s. 20. Again, I would observe that by giving the country a perpetual settlement of the land revenue, after careful inquiry and scrutiny, the expense of future surveys and assessments, which invariably cost a large sum, is saved to the State. Such a work, even though it comes round only once in thirty years, extends over several years before it can be completed; it occupies the time of many of the most promising and experienced of the civil officers, whose services can be ill spared from the general administration; and, under the very best arrangements, it is always more or less harassing, vexatious, and even oppressive. The work can only be accomplished with the aid of large establishments of native. ments of native ministerial officers, who have great opportunities for peculation, extortion, and other abuses of power. Moreover, as the period of inquiry approaches, the agriculturists of their lands throw culturists, with the view of evading a true estimate of the qualities of their lands, throw much land out of cultivation; they cease to grow the most profitable kinds of crops; they allow wells and watercourses to deteriorate, and the like. Such practices are equally, perhaps more, damaging to themselves than to the State, but they tend to keep back the

21. It seems to be an impression that one of the effects of a perpetual settlement will improvement of the countrycertainly be that the land in India will gradually change hands, and that the money Aa4 (87.)

lenders will supplant the people of the soil, and reduce them to the position of mere labourers on the lands of their ancestors. Did I believe that such was likely to be the case, I should be strongly opposed to such a measure. But I cannot myself perceive any danger of this coming to pass. Nearly all classes of the agriculturists of India of whom I have had any experience have been careful and thrifty people. As a rule, the smaller proprietors are more so than the larger ones. But all, and in particular those of Hindoo lineage, who form the great majority, are remarkable for these qualities. They are, doubtless, ignorant and unequal to contend with the money dealers, and, therefore, too often suffer at the hands of these people. But by limiting the demand of the State, and by making that demand fixed and certain, we give the agriculturist opportunity and inducement to accumulate, and render himself independent of the village banker. In my mind, the landed proprietors of Upper India, great or small, are very much less in debt than formerly. In the Punjab, of late years, it was notorious that thousands of the petty yeomen and peasant proprietors had rendered themselves independent of their village bankers: The poorer the agriculturists the more likely are they, it must be obvious, to require advances, and thus to fall into the power of the money lender.

5 July 1862.

(Signed) JOHN LAWRENCE.