

Land Revenue Assessment Committee, Bombay.

QUESTIONNAIRE.

1. Do you accept the general principles of assessment laid down in section 107* of the Land Revenue Code ?
2. If not, what alternatives do you propose ?
3. Do you agree that agricultural assessments should be based on the rental value of lands ?
4. If not, upon what should they be based ?
5. Should any distinction be made between cultivating and non-cultivating landlords in fixing the assessment ?
6. If so, what distinction do you propose ?
7. What, in your opinion, is the best means of arriving at the rental value of lands ?
8. Do you consider the best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices ?
9. If so, how many years should be taken into account ?
10. Do you consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take ?
11. If so, do you consider that 50 per cent. is a reasonable maximum ? Or what other maximum would you suggest ?
12. Do you consider the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals practicable ? (*Vide* scheme attached—Appendix II.)
13. Do you consider that the present maximum limits of enhancement at a revision settlement should be adhered to, *viz.*, 33 per cent. for a group or taluka, 66 per cent. for a single village and 100 per cent. for an individual holding ?
14. If not, what maximum would you fix in each case ?
15. Do you consider the present normal period of settlement, *viz.*, 30 years in the Presidency proper and 20 years in Sind, a reasonable period ?
16. If not, to what extent would you increase or decrease it ?
17. Settlement proposals are submitted by the Settlement Officer through the Collector, Settlement Commissioner and Revenue Commissioner. Do you favour the idea of appointing a standing advisory committee, consisting of officials and non-official Members of the Legislative Council with a majority of the latter, in order to examine these proposals and to advise Government upon them before they are brought into operation ?
18. In the Bombay Presidency alone, improvements effected since the introduction of the first settlement under the Land Revenue Code are permanently exempted from assessment. Do you approve of this or do you think that they should be taxed after a number of years and, if so, after how many years ?
19. Have you any other remarks or suggestions to make on the principles of assessment, the graduation of enhancements, the period of settlements and any other matter connected with these questions ?

* *Vide* Appendix I.

APPENDIX I.

SECTION 107 OF THE LAND REVENUE CODE.

“ In revising assessments of land revenue regard shall be had to the value of land and, in
Conditions applicable to the case of land used for the purposes of agriculture, to the profit
revisions of assessment. of agriculture :

Provided that if any improvement has been effected in any land during the currency of any
previous settlement made under this Act, or under Bombay Act I of 1865, by or at the cost of
the holder thereof, the increase in the value of such land or in the profit of cultivating the same,
due to the said improvement, shall not be taken into account in fixing the revised assessment
thereof.”

- APPENDIX II.

Permanent Settlement in kind but recoverable in money.

DRAFT SCHEME PREPARED BY MR. H. B. SHIVDASANI, M.L.O.

It is but natural that the cultivator should calculate his costs (including Government assessment) and profits in terms of the crops which he grows on his land. He would therefore not consider it a hardship if the State fixed the assessments at so many seers of the crop which he grows on his land.

At present the assessment is fixed in money for a certain period and is based to a large extent on the capacity of the land rather than on its productivity. The classification and value of the land at present is nothing but a determination of its capacity based on such facts as the depth of its soil, its composition and its slope, etc., and in arriving at the maximum rates such factors as methods of husbandry, communications, nearness to markets, level of prices, sale value and rentals of lands, etc., are taken into account. Combination of maximum rates with the anna valuation of the land makes the present system very complicated. In fact it is so complicated that even several Revenue Officers do not understand it and it is absolutely incomprehensible to the average cultivator who not unnaturally regards the present system as an easy means of rackrenting him and of extorting from him the last pie. Moreover, the periodic revision settlements, when not unoften the assessment is raised, cause great heart-burning to the cultivator.

It would therefore be a great advantage to tell the cultivator that the assessment on his land shall be permanently fixed at so many seers of rice, joovar or cotton as the case may be. He will have the satisfaction of knowing that the assessment of his land will not be revised or raised. He will also be able to follow easily the trend and the level of prices and will be able to understand why a particular amount of money is recovered from him.

At present each field has fixed for it for the period of settlement an assessment of so many rupees, annas and pies. Under the new scheme each field will have fixed for it permanently an assessment of so many maunds and seers of the crop which it grows. How to fix the exact amount for each field is a matter of detail and various methods can be suggested. I would suggest the following method. The average gross produce of each field for the last ten years should be ascertained. From it should be deducted the average cost of cultivation as measured in the crop which the field grows. This will give us the average net produce of the field. The share of the State can then be fixed at so much per cent. of this average net produce. The remaining portion of the net produce will go to the landlord as rent of the land. In fixing the share of the State we must consider the net produce and not the gross produce as otherwise we will be taxing too heavily crops like sugar-cane for which the cost of cultivation is high and we will be taxing too lightly crops like cotton for which the cost of cultivation is low as compared with the gross yield.

What has been said in the last paragraph seems to apply to the case of those fields which grow the same crop year after year, but what we find in actual practice is that only a small number of fields grow the same crop year after year and that a large number of fields grow mixed crops, double crops and rotation crops. In the case of mixed crops and of double crops we can ascertain the average gross produce of each crop separately and deduct from it the cost of its cultivation as measured in the crop and thus find out the net produce of each crop. We can then fix the assessment as so many seers of one crop *plus* so many seers of the other crop. The same can be done in the case of those fields which grow crops by rotation. In each such case, in finding the average we must take the average of the past ten crops.

A few cases will arise in which in future years some fields will grow crops different from those for which the assessment was fixed. In such cases also I am of opinion that the assessment as fixed permanently should remain unchanged. If a cultivator grows a crop different from the one grown now it can only be because it yields him more profit. The State should allow him to enjoy the additional profit without claiming a share as, not infrequently, this must be a result of the cultivator having made certain improvements or having invested in labour-saving devices or it must be due to his initiative and efforts to increase the yield of his land. Moreover, under the present system also, the cultivator pays during the period of settlement the same assessment whether he grows the same crop or a different crop. Even if he grows rice in a grass land or grows grass in his rice land he pays assessment for grass land and rice land respectively.

The assessment having been permanently fixed in kind the next question that arises is "How is to be recovered?" It has of course to be recovered in cash and not in kind. The cash equivalent of the assessment in kind should be fixed for a period of ten years on the ten years' average price of the article in question. For this purpose a record of prices of all articles grown in a district should be kept in each district. In each taluka town prices should be inquired into once a month or once a fortnight, and the yearly and ten-yearly average price of the article for the taluka or for the district should be worked out. We cannot take the average price of the whole Presidency as the basis of ascertaining the cash equivalent, because different varieties of the same article are grown in the different areas. Twenty or thirty varieties of rice are

perhaps grown in this Presidency. But if we take the case of only one taluka or one district, only two or three varieties of the same article are grown and the price of each of these can easily be ascertained. As the question of the level of prices will become very important if the amount to be recovered depends on the average price, we could have, if necessary, a Prices Board for each taluka to check the prices as ascertained by the Government officers, or the Taluka Local Board could do this work of checking the prices. A proper allowance, say, of about 33 per cent., must be made for the fact that the price received by the cultivator is less than the price in the taluka town and also for the fact that the price at the time when the crop comes to market is less than the yearly average price.

The one serious objection that may be raised to the permanent settlement of assessment in kind is, "What is to be done if the fertility of the lands diminishes?" Lands in India have been cultivated for centuries in a primitive fashion and without proper manuring and at present the fertility of land in India is perhaps the lowest in the world. There is therefore not much chance of the fertility diminishing. On the contrary it is quite probable and almost certain that the fertility will in the future greatly increase. Our knowledge of the Science of cultivation is increasing. New, better and more suitable implements such as ploughs and harrows are being invented, better manures are being discovered and used, the land is being drained better, a better rotation of crops is being grown and last but not least the cultivator is beginning to realise the advantages of using labour-saving devices, and whenever he can afford it he goes in even for such expensive machines as oil engines and tractors. Moreover, the level of intelligence and education of the average cultivator is rising and he goes in more and more for better seeds, better manures and better means of cultivation. He therefore instead of losing stands to gain considerably by the permanent fixing of his assessment on account of the increase in the fertility of the land that may be confidently expected.

Another objection that may be raised is, "What is to be done if the cost of cultivation rises?" The cost of cultivation is made up of the price of seed, price of manure, cost of labour and of materials such as ploughs, harrows, scythes, etc. As we have reckoned the cost of cultivation in the crop it is not likely to rise much if at all. The cost of seed cannot rise in terms of its own price; the prices of manure may rise a little, but it is more likely to fall as new and better manures are being discovered from time to time. The cost of labour and materials will not rise much in terms of the price of the crop and is more likely to fall as more and more labour-saving devices are being discovered and used. Soon the whole even if the cost of cultivation rises it will not rise by an appreciable extent. All the lands will have to be carefully surveyed by special officers with a view to ascertain the gross produce per acre and the cost of cultivation per acre of each field. But when once the work of settlement has been completed no further revision settlement would be necessary. Further, if the assessment according to the new system is less than the present assessment it should be put in force immediately and if it is more it should not be enhanced by more than 10 or 20 per cent. in the first instance. Moreover, the limit of enhancement at each periodic conversion of assessment in kind into cash should be fixed at 10 or 20 per cent. In calculating the average price, the years in which the price of a commodity has been abnormal should be excluded.

We will therefore have all the advantages of a permanent settlement without in any way sacrificing the interests of the State. The cultivator, secure in the knowledge that his assessment cannot be raised and that he will reap the full benefit of the increased yield from his land, will be encouraged to go in even for costly improvements and will do his utmost by means of better manures, better implements and better methods of cultivation to grow as large a crop in his field as possible. On the other hand, he will gain no undue advantage from the rise in prices due to increase in population, changed world conditions and such other factors over which he has absolutely no control and which he cannot influence. The State would also reap the full benefit of a rise in prices due to the world conditions, increase in population or to special circumstances producing a fall in the value of the rupee. In short, the cultivator gets security and the full benefit and advantage of his exertions and initiative and the State gets the full advantage and benefit of what is in the nature of an unearned increment.

The essential part of the scheme is that the assessment should be permanently fixed in kind. How the exact amount for each field is to be determined and how the assessment in kind is to be converted into cash are matters which should be settled after full and careful consideration. I have above suggested one way of fixing the assessment in kind and of converting it into cash with a view to show that the scheme is workable. The scheme has the advantage of being simple and easily comprehensible as contrasted with the present one which is complicated and incomprehensible to the cultivator.

Question No. 1.—Do you accept the general principles of assessment laid down in section 107 of the Land Revenue Code ?

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.O.S., Collector of Larkana.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the modification that the words "and the value of Government water supplied" should be appended to the first clause. Observes that the three items would be interdependent, and as regards agricultural land all the three may be considered to be summed up in "the profits of agriculture".
K. B. JAN MAHAMAD KHAN, Sind	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
PRESIDENT, Taluka Local Board, Pano Akil.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
R. W. H. DAVIES, Esq., I.O.S., Collector of Karachi.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that section 107 of the Land Revenue Code is not very happily worded. Observes: "It speaks of the value of land and in the case of agricultural land of the 'profits of agriculture'. So far as the profit of agriculture is concerned, there can be little objection on basing or revising assessment upon it, but the value of land is a factor which in principle cannot fairly be applied to the determination of assessment of revenue. Value of land is frequently artificial, based on sentiment sometimes and at other times on particular conveniences of individual purchasers. Assessments and their revisions should solely be regarded from the point of view of agricultural profits of agricultural land. The section should accordingly be amended."
The PRESIDENT, District Local Board, Larkana.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
S. H. COVERNTON, Esq., I.O.S., Collector of Hyderabad.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, District Local Board, Hyderabad.	Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
The PRESIDENT, Taluka Local Board, Hyderabad.	Accepts the principles of assessment laid down in section 107 of the Land Revenue Code with this variation that when revising assessment, the rental value of land in respect to non-agricultural lands and profits of agriculture may be taken into consideration. Observes that the revenue should not be assessed on the value of agricultural or non-agricultural land, as the value varies according to the improvements made by the owner at his cost and no third party is entitled to any profits accruing therefrom, but that if Government spends on improvements it is but fair that Government should be entitled to enhanced assessment to recoup the costs.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar
and District Local Board Member,
Mirpur Bathoro.

Objects to the assessment of revenue on the basis of value of land, because it is not easily ascertainable and leads to many errors. In his opinion the best way will be to take the net profit of cultivation into account and assess accordingly.

Mr. UDHARAM SHEWAKRAM, Zamindar,
Moya, Hyderabad,

Would amend section 107 of the Land Revenue Code as follows:—

“In revising assessments of land revenue regard shall be had to the rental value of land in regard to non-agricultural lands and in the case of agricultural lands to the profits of Agriculture.”

Wishes “value of land” to enter in no estimation, because ordinarily in the case of any industry, when the value of any machinery or buildings increase, income tax is never charged on such increases, but only on the profits of that industry. Sees no reason why profits of agriculture should be treated differently to the profits of industrial concerns.

Mr. HARDASMAL UDERNOMAL, Collector of
Nawabshah.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but remarks that it does not seem that the proviso to the section is or even can be properly given effect to so long as the unit for the purposes of grouping is the deh as at present. Adds that the proviso can be effectively carried out only when the unit for the purposes of classification of groups becomes the survey number and not the deh.

R. E. GIBSON, Esq., O.I.E., I.C.S., Collector
of Sukkur.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

SHAIKH GHULAM MUHAMMAD MIR
MUHAMMAD, Retired Deputy Collector,
Shikarpur.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but observes that whereas the section contemplates the revision of assessments with due regard “to the value of land, and in the case of land used for the purposes of agriculture to the profits of agriculture.” the provision contained in section 101 conflicts with the former provision, because it empowers Government to assess “whether directly on the land, or in the form of a rate or cess upon the means of irrigation in respect of which no rate is levied under section 55 or under the Bombay Irrigation Act, 1879, or in any other manner or whatsoever that may be sanctioned by Government.” Remarks that in discussing this point, he has had in view the present system of irrigational settlement prevailing in the province of Sind, which has been found to be highly unsatisfactory and unworkable. Intimates that the system leaves too much in the hands of an underling in the position of the Tapadar. Suggests that the power to assess with reference to the kind of irrigation employed conferred by section 101 should be taken away and that the wide latitude given to Government to assess in any manner, that may be sanctioned by Government must needs be taken away.

K. B. CHAKARKHAN, SUHRANI, Zamindar and President, Taluka Local Board, Kandkct.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.

States:—

“These principles do not seem to be particularly relevant to the settlement system in Sind. Under that system however the principle is automatically disregarded in one set of circumstances and there seems no reason why it should not be. The rate for “rice”, “other flow” is higher than that for “lift”. If a holder lowers his land and instead of cultivating by lift cultivates rice, or dry crops as “other flow”, he automatically has to pay the higher rate in any year, in which he happens to do these kinds of cultivation. There seems to be no good reason why this should be changed. Usually the holder applies for, and is given, permission to make bricks free of charge with the earth removed and this gives him a profit above the cost of the operation and is usually, I think, the real motive for the application.”

HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.

States that the general principles of assessment laid down in section 107 of the Land Revenue Code are quite sound so far as the revision of the assessment of land used for agriculture is concerned, but that he does not accept the principle enunciated in the section for revising assessment in the case of non-agricultural land. Observes that the value of non-agricultural land is not generally stable and the fluctuations depend often on speculation and that it is not therefore a safe guiding factor for determining profit. Remarks that the state charges tax on profits and the value of land not being profit it seems desirable that assessment in the case of non-agricultural lands should also be revised on its rental value.

The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.

States that if the feelings of the zamindars are measured it will be found that the words “in revising assessments of land revenue” in section 107 of the Land Revenue Code would shock them. Is confident that the words “permanent settlement” is more appealing and congenial to the zamindars' nature and that therefore they would wish to see this section sooner undergo such a change as to assure the permanent settlement, but that until that is done, the principles laid down in the section seem good though one point is worth consideration—value of land. Does not understand what is exactly meant by the words “value of land,” i.e., whether it means value offered by the contractor or the sale value, but considers that both are unreliable and apparent failure for the purpose of assessments. Suggests therefore that the assessment should be calculated on net produce of the land which shall be flourishing or poorly according to the supply of water and so would the rate of assessment vary accordingly.

The PRESIDENT, District Local Board, Sukkur.

In his opinion the general principle laid down by section 107 of the Land Revenue Code is very sound and remarks that it is very necessary that regard shall be had to the value of land and to the profits of agriculture.

N. H. HEY, Esq., I.C.S., Revenue Officer,
Lloyd Barrage and Canals Scheme.

Accepts the general principle of assessment laid down in section 107 of the Land Revenue Code but considers that the phrase "value of land" is rather vague. Observes:—

"If it means the capital value of land then different considerations arise from those involved if the basis of valuation is the rental value. In dealing with building sites in towns where the Land Revenue is rather of the nature of a 'ground-rent' or 'chief rent', such as is levied by the ground landlord in English cities, and the capital value is probably the easier and better basis of assessment, the more so as the rental value is in many cases potential rather than actual at the time it is fixed. But for agricultural land the rental value is I consider the best basis of assessment and the 'profits of agriculture' referred to in the Land Revenue Code should be merely one factor in estimating that value."

Mr. GULMAHOMED ABDUR REHMAN, Deputy
Director of Agriculture, Sind.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

Mr. HIRANAND KHEMSING of Hyderabad.

Replies:—

"I accept the principle laid down in section 107, viz., that in the case of land used for the purpose of agriculture regard shall be had to the profit of agriculture. I do not accept the principle that in revising assessments of land regard shall be had to the value of land. The value of land does not always depend upon the profit from the land. Therefore the value of land should, as a factor, be eliminated from consideration in revising assessment of land. I think the section should be amended by taking away its first part and by adding the word 'only' at the end. The section should run as follows:—

'In revising assessments of land revenue of agricultural land, regard shall be had to the profit of agriculture only.'

The proviso to the section should remain as it is."

K. B. DURMAHOMED KHAN Barakzai,
Garhi Yasin.

No reply.

The PRESIDENT, District Local Board,
Thar Parkar.

Accepts the general principle of assessment laid down in section 107 of the Land Revenue Code, though he thinks that a permanent settlement should be desirable.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of
Ahmedabad.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The PRESIDENT, Taluka Local Board, Kalol
(Panch Mahals).

States that the present principles of assessment as laid down in section 107 of the Code are reasonable, but to remove misunderstanding he would substitute the words "net profits" for "profits" and would prescribe the methods of calculating in the section itself. Thinks that for this purpose the system of crop experiments should be re-introduced and the crop experiments and their results should be made available to the public and for local criticism.

- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Accepts the general principles of assessment in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, Panch Mahals. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but would add the word "net" before the word profit. Suggests that some method of calculating assessment should be prescribed in the section itself. Adds that the method of calculating assessment will depend much on the system of crop experiments which can very well be made by an expert of the Agricultural Department but it should be subject to local criticism.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. Has no objection to accept the principles of assessment subject to the following modifications :—
 (1) the value of land should not be the only criterion in fixing the assessment of the agricultural lands but due regard should be had to the growing capacity and the nature of the soil also ;
 (2) with regard to the profits of agriculture, only the net profits may be taken into account.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). Does not accept the principles of assessment laid down in section 107 of the Land Revenue Code.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. States that the general statement in the first clause seems quite innocuous inasmuch as the principles of actual assessment cannot be derived from it. Observes that the concession allowed by the second clause is fundamentally unsound.
 Remarks—
 "All cultivated land is improved land. It would be sufficient to allow a concession equivalent to the whole of the interest on the capital cost of the improvement, or in the alternative relief from taxation on the value of the improvement for a limited period, say, the first full settlement period after the improvement is made. Complete exemption should certainly not be permanent."
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Does not accept wholly the general principles of assessment laid down in section 107 of the Land Revenue Code as they are faulty in his opinion.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- Mr. V. B. MARDHEKAR, Collector of Broach. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The THAKOR Saheb of Amod, Broach. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The THAKOR Saheb of Kerwada, Broach ..

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, subject to such modification as to make it more elastic and give power to the Revenue officer not below the rank of the Prant officer, to reduce the assessment, when there is depreciation in the value of lands, or when productive power is diminished or the price of the products from lands have fallen to some extent.

The PRESIDENT District Local Board, Broach.

Submits that the general principles of assessment as laid down in section 107 of the Code are unsound and inequitable and are not in conformity with the sound canons of taxation. Does not see why assessment should at all be based upon the value of land. In his opinion the main determining factor should be the quality of the soil which will materially affect the profits. Observes that the value of land has frequently no relation to the profits thereof.

R. B. A. U. MALJI, Broach ..

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

Sardar R. B. MOTILAL CHUNILAL, Broach.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, but would recommend the addition of the word "as ascertained on the average of the preceding five years".

Mr. S. M. BHARUCHA, Collector of Thana .

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code but considers that in carrying out the object of this section it is necessary to take account of the following considerations :—

"This section I think makes it clear that in fixing the land assessment, the main object is to tax the "profits of agriculture". In other words the land assessment is intended to be a sort of "Income Tax" on agricultural income. This notion further receives support from the exemption from income tax that is granted to agricultural income, the underlying principle evidently being that income from agriculture already pays income-tax in the shape of the agricultural land assessment. It is a recognised principle of every system of income-tax administration that incomes below a certain limit are exempt from this direct form of taxation. Thus, in virtue of this principle every one who follows any business or profession *other than agriculture* gets exemption if his total income falls below the taxable limit of Rs. 2 000 per annum. The reason why one who follows agriculture as a profession or business, is obliged to pay the land tax without any regard to the ordinary exempted minimum, is I think on account of the principle that the State is the paramount landlord and the ultimate owner of all land including its mineral wealth. The only way in which the principle of income-tax administration, *viz.*, graduation of the rates according to the amount of the taxable income, can be observed in Land Revenue administration, is to make attempts to tax large agricultural incomes at higher rates.

The PRESIDENT, Thasra Taluka
Agricultural Association (Kaira).

In his opinion the assessment should only be fixed on the basis of the profits from land, that various factors contribute to the increase or decrease in the value of land and that therefore no regard should be paid to its value.

The PRESIDENT, Taluka Local Board,
Mahim (Thana).

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

W. C. TUDOR-OWEN, Esq., I.C.S., Collector
of the Panch Mahals.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

The CHAIRMAN, Borsad Taluka Agricultural
Association (Kaira).

Accepts the principle so far as non-agricultural lands are concerned, but cannot prevail himself to accept the principle so far as agricultural lands are concerned.

The PRESIDENT, Taluka Local Board,
Shahapur (Thana).

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

Mr. F. A. C. REBELLO, late Deputy
Accountant General, Bombay.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to directions in the following respects:—

“(a) as to how the value of land should be calculated, *i.e.*, what factors should and what factors should not be considered in calculating the value of land, the period during which the value should be calculated for the purposes of revision and whether the value should be calculated as an agricultural holding, building, trading or for other purposes;

(b) as regards lands used for agriculture, it should be stated in what proportion to the value of the produce or the net or gross profits from the land, the revenue should be fixed, *i.e.*, what should be the *maximum* and *minimum*, having regard to the capacity of the land at the time of revision.”

Observes that as a general proposition the proviso to section 107 seems liberal and just, but in actual practice it has been neglected in many cases, and suggests that it seems desirable to have specific directions as to what kind of improvements should or should not be taken into account.

The PRESIDENT, District Local Board,
Bombay Suburban District.

Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to directions in the following respects:—

“(a) as to how the value of land should be calculated, that is, what factors should and what factors should not be considered in calculating the value of land, the period during which the value should be calculated for the purposes of revision and whether the value should be calculated as an agricultural holding, building, trading or for other purposes;

(b) as regards lands used for agriculture, it should be stated in what proportion to the value of the produce or the net or the gross profits from the land, the revenue should be fixed, i.e., what should be the *maximum* and *minimum*, having regard to the capacity of the land at the time of the revision."

Observes that as a general proposition the proviso in section 107 seems liberal and just, but in actual practice it has been neglected in many cases, and suggests that it seems desirable to have specific directions as to what kind of improvements should or should not be taken into account.

The PRESIDENT, Taluka Local Board,
Bhiwandi (Thana).

States that the Board does not accept the principles of assessment in section 107 of the Land Revenue Code.

The PRESIDENT, Taluka Local Board,
Dahanu (Thana).

Does not accept the principles of assessment laid down in section 107 of the Land Revenue Code.

The PRESIDENT, Taluka Local Board, Wada
(Thana).

In his opinion there is no necessity of effecting any changes in section 107 of the Land Revenue Code.

Mr. M. D. PATEL, on behalf of the Kharicut
Canal Farmers, Taluka South Daskroi
(Ahmedabad).

Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code.

Mr. R. B. PATEL, late Director of Agriculture,
Baroda.

States that he is opposed to the basic idea, viz., land revenue assessment; it should be assessment of the land tax.

Observes:—

"Section 107 of the Act shows the supposed present policy of assessment at revision settlements, but the committee's question assumes it as the basis of assessment for both original and revision settlements. In either case the principles laid down are either unjust or unworkable. At first sight the section seems to mean that non-agricultural land is to be taxed on its value and agricultural land on the profits of agriculture, but in practice both value and profits are taken into consideration at the settlements, and as such a meaning can, if desired, be squeezed out of the section. I take it that this is the interpretation that would be naturally assumed by the Government. Even in England property tax could not be introduced even by a Labour Government, and in this country no other interest is saddled with such a tax."

The SECRETARY, Chudasama Girasia
Association, Tagdi, Taluka Dhandhuka
(Ahmedabad).

States that the Association accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

- The PRESIDENT, Taluka Local Board, North Salsette (Thana). States that the Board accepts the general principles of assessment laid down in section 107 of the Land Revenue Code if the principle of making the assessment permanent is not accepted.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code, as it stands at present without necessary notification to make its meaning entirely precise and definite by the addition of the words "and to nothing else" at the end of the section in order to evade all chances of its being similarly misinterpreted and its phraseology being left open to any loose and vague construction in future.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that the landholders of Gujarat are opposed to the periodical revisions of assessments at least in the areas in which settlements have been once revised and thus the culturable lands have been sufficiently developed under ordinary circumstances of a peaceful and settled Government of more than half a century. Remarks that the principle enunciated in section 107 of the Land Revenue Code is in reference to the revisions of assessments of land revenue and that in view of the policy which the Gujarat landholders would wish the Government to adopt, this principle would be quite out of question. Observes that apart from revisions, however, if it be necessary to have a guiding principle roughly to ascertain an index of taxation on an acre of land, the value of non-agricultural lands and net profits of agricultural lands may be adopted as a guide. Adds that the proviso to section 107 is sound in principle.
- The PRESIDENT, Agricultural Association, Anand (Kaira). Does not accept the principles laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Ambarnath (Bombay Suburban). States that the Board accepts the principle according to section 107 of the Land Revenue Code, if the principle of making the assessment permanent is not accepted.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the condition that value of land should not be the basis for fixing assessment.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

CENTRAL DIVISION.

- J. H. BRISTOW, Esq., I.C.S., Collector of Satara.** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code. Observes that there can be no question that assessment must ultimately be determined by the profits of agriculture, but that the difficulty is to ascertain those profits. Remarks that the exemption of tenants' improvements is sound in principle and valued by the people.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code provided first a fixed proportion of the profits of agriculture after deducting cost of cultivation including assessment is settled as reasonable dues to the State.
- R. B. P. O. PATIL, Deputy Director of Agriculture, South-Central Division.** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).** States that the Association accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the condition that the word "profits" should mean "Net profits".
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, East Khandesh.** Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code as the expressions "value of land" and "profits of agriculture" are likely to include more than they should. In his opinion the expression "value of land" may include both its unearned and earned rent while the expression "profits of agriculture" may include standard remuneration of the cultivator and the replacement of his expenditure or any earned rent. Adds that the assessment should concern itself only with the unearned rental value of the land.
- C. A. BEVTS, Esq., O.B.E., I.C.S., Collector of Nasik.** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, Sholapur.** Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, provided that in the case of land used for agriculture, the principle of settling the assessment should be the net income one gets out of the land which should be arrived at after deducting the actual expenditure of cultivation together with the proper equivalent of the personal labour and care of the cultivator and that of his family. Adds that in the case of non-agricultural land, the normal value of the land should be the basis.

- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Mawal-(Poona). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). Does not entirely accept the general principles laid down in section 107 of the Land Revenue Code. Observes that the methods of arriving at the value of land are based on a very small number of acres sold and purchased as compared with the enormous area of a taluka.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). States that the Board approves of the system of assessment as laid down in section 107 of the Land Revenue Code subject to the rule that if the owners of land effect any improvement in their land with a view to get more produce and if there be an increase in the productivity of the land owing to the said improvement, then that increase should not be taken into account while revising the assessment thereof.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, understanding by "revision" a reduction, increase or cancellation of existing assessments according to the condition of land and its produce actually obtaining at the time of revision.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code, understanding by "revision" a reduction, increase or cancellation of existing assessments according to the condition of land and its produce actually obtaining at the time of revision.
- Mr. A. O. KOREISHI, Collector of West Khandesh. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, West Khandesh. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, Shahada (West Khandesh). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). Approves of the general principles of assessment laid down in section 107 of the Land Revenue Code, provided that in the case of lands used for agriculture regard should be had to the net profits of agriculture.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). States that the Board accepts the principle of fixing the assessment of land revenue on the basis of the profits of the land used for the purpose of agriculture as laid down in section 107 of the Land Revenue Code subject to the condition that the same principle should be made applicable to all other lands. Suggests that the assessment should be recovered in kind and not in cash and that the proviso to the abovementioned section should stand as it is.
- The PRESIDENT, District Local Board, Nasik. Accepts the general principles of assessment.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. States that the Institute accepts the general principles of assessment laid down in section 107 of the Land Revenue Code but points out that those principles are generally not observed in practice. Observes that "revision" includes reduction of excessive or even cancellation of improper assessments.
- The PRESIDENT, Agricultural Association, Baramati (Poona). Accepts the general principles of assessment but suggests that in fixing the assessment, both the value and profits of land should be taken into consideration.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, Poona. Is in favour of the general principles of assessment at present in force in the Bombay Presidency.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). Accepts the principle of assessment subject to the following modifications:—
- (1) Value of agricultural land should not be taken into account while revising assessment, because the prevailing market prices of land—agricultural land—are not correct and proper basis.
 - (2) Value of land should be considered as basis only in the case of non-agricultural land.
 - (3) Improvements should not be taxed.
- The PRESIDENT, Taluka Local Board, Sholapur. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code if the determining value be the normal value and the determining profits be the net profits of the land.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

- The PRESIDENT, Agricultural Association, Junnar (Poona). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Association (West Khandesh). States that in the opinion of the Association the phraseology of the section is somewhat ambiguous, that it considers that in the case of land used for the purposes of agriculture, regard shall be had to the profits of *agriculture* alone and not to the value of land and observes that land revenue ought to be a tax on agricultural income, as the income-tax is a tax on non-agricultural income.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). States that the Board accepts the general principles of assessment but suggests that those principles should be explained to the people at the time of fixing assessment.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code wholly.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Does not accept the general principles laid down in section 107 of the Land Revenue Code. Thinks that the principles underlying section 107 are meant apparently for a revision settlement. In his opinion some sort of permanent or semi-permanent settlement is necessary for this Presidency in case an impetus is to be given to agriculturists to improve their lands. Considers that the expression "value of land" is rather too indefinite and vague to be accepted as a safe-guide for incidence of assessment, that "profits of agriculture" would, if the expression means unearned profits, be a sound basis, but that the calculation would be so difficult and complex and perhaps prohibitively expensive, that it has been amply and rightly shown to be unworkable in practice to accept profits as a guide. Adds that the proviso to the section maintains a very sound and equitable principle but that its effect as an inducement to agriculturists to improve their lands is rather marred by its being limited to one settlement only.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. Does not accept the general principles of assessment laid down in section 107 of the Code, and would modify the section as follows:—

"In the case of agricultural land the assessment should not be revised except in the case of lands which are improved or deteriorated provided that the revision of such improved lands shall take place after 30 years from the date of improvement. In the case of non-agricultural land revision shall be made after 30 years and regard shall be had to the value of the land provided the revision shall not be made till the expiry of 30 years from the previous settlement."

- The PRESIDENT, Taluka Local Board, Parásgad (Belgaum). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The SECRETARY, Inamdars' and Watandars' Association, Dharwar. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. States :—" Properly speaking section 107 of the Land Revenue Code does not lay down any principles of assessment. Section 100 of the Code says that the Settlement Officer shall fix the assessment for Land Revenue at his discretion subject to the approval of Government under section 102, and section 107 only deals with the revision of assessments so fixed. But if these provisions of this section are to be taken as principles they must be considered vague in the extreme, since the 'value of land' and the 'profits of agriculture' may mean anything or nothing as we please. Probably, however, it will be best to leave the section as it stands, as any attempt to introduce more detailed principles is only likely to lead to trouble in application in view of the extraordinary complexity of the whole subject."
- The PRESIDENT, District Local Board, Bijapur. Does not accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code with the reservation that Government assessment policy must be permanent, but revision may be made if only the landlords wish for it.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code provided the methods of arriving at "profits of agriculture" are defined. In his opinion both the "value of produce" and "cost of cultivation" per acre are required to be worked out on the average unit of a holding, cultivated by a pair of bullocks in different tracts. Suggests that the opinions of local agricultural officers should be invited when revision settlement is effected in any taluka.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating land-holders. Does not accept the principles laid down in section 107 of the Land Revenue Code as they are based on the recognition of necessity of revisions of assessment.

- The PRESIDENT, District Local Board, Kanara. In the absence of a better system he accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Bijapur. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code except as regards the proviso concerning which his remarks are given in the answer to question No. 18. Observes that the precise determination of assessment is a matter quite unsuitable for regulation by legal enactment and the vagueness of this section of the Land Revenue Code is a merit.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, District Local Board, Kolaba. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. Accepts the general principles of assessment with the following reservations :—
 “The value of the land should not be taken into consideration at the time of revision because in several cases fabulous prices are paid by the persons who have amassed wealth from other pursuits. Thus in many cases there is an artificial rise in the value of land. Besides in many cases the value of land is based on sentiment, so the value of land is not the sure guide in the assessment of land revenue. Only profits should be taken into consideration at the time of revision. The profits should not be gross profits but the net profits. So the section should be amended accordingly.”
- The PRESIDENT, Taluka Local Board, Ranabennur (Dharwar). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code subject to the following observations :—
 “In calculating the profits of agriculture the money value which a landholder gets from the produce he grows on his land should not be the only consideration. The profits of agriculture should be calculated chiefly by the relative benefits and utility a cultivator gets from the price of the crop he grows on his land to the same he used to get during the last two settlement periods. The fact that the cost of living has vastly gone up of late years should not escape consideration. The mere fact that an agriculturist gets greater amount of money in these years than he used to do before, should not induce those concerned to calculate higher profits of agriculture.
 * * * * *
- “It should be the productive quality of the land that should go to form the chief factor in calculating the agricultural profit and not

the high prices which are liable to violent oscillations due to various economic conditions of the country."

- The PRESIDENT, Taluka Local Board, Bage-wadi (Bijapur). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). States that it is difficult to answer this question unless one knows the rules and principles by which the value of land is arrived at.
- The PRESIDENT, Taluka Local Development Association, Indi (Bijapur). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). Accepts the principles of assessment laid down in section 107 of the Land Revenue Code.
- H. L. Fox, Esq., I.C.S., Collector of Ratnagiri. Accepts the general principles of assessment laid down in section 107 of the Land Revenue Code.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. Accepts the general principles of assessments laid down in section 107 of the Land Revenue Code.

Question No. 2.—If not, what alternatives do you propose?

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	<i>Vide</i> reply to question No. 1.
K. B. JAN MAHAMAD KHAN, Sind.	No reply given in view of answer to question No. 1.
The PRESIDENT, Taluka Local Board, Pano Akil.	No alternative to propose.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No alternative to propose.
SYED MAHOMED KAMILSHAH, President, Jamindars and Jagirdars' Association, Tando Division.	<i>Vide</i> reply to question No. 1.
The PRESIDENT, District Local Board, Larkana.	No answer given in view of reply to question No. 1.
S. H. GOVERTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 1.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 1.
The PRESIDENT, Taluka Local Board, Hyderabad.	Has no alternative to propose except that mentioned in answer No. 1.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	<i>Vide</i> reply to question No. 1.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	No alternative to propose.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	<i>Vide</i> reply to question No. 1.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 1.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	<i>Vide</i> reply to question No. 1.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkhot.	No answer given in view of reply to question No. 1.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. F.	No alternative to propose.
HAMID A. ALL, Esq., I.C.S., Collector, of Thar Parkar.	Proposes rental value of land for both classes of land as proposed in reply to question No. 1, but adds that the average rental value should be taken over large areas, <i>i.e.</i> , dehs, not for single numbers or plots.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	In addition to the suggestions made by him in reply to question No. 1, he considers that land should be assessed with regard to its strength to yield. Observes that he is however entirely against the fact that regard should be given to Railway and nearness of market in assessing the land. Believes that none of the two at all adds to the happiness of the holder or it will be more suitable and even exact to say that both of them augment his miseries and poverty. Proposes that permanence of assessment should be assured.

- The PRESIDENT, District Local Board, Sukkur. No answer given in view of his reply to question No. 1.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. The only alternative he would suggest is to base the assessment on the average gross yield, making it a definite fraction of the same as was the case in all the old native Indian settlements.
- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. No alternative to propose.
- Mr. HIRANAND KHEMSING of Hyderabad. *Vide* reply to question No. 1.
- K. B. DURMAHMED KHAN, Barakazai, Garhi Yasin. No reply.
- The PRESIDENT, District Local Board, Thar Parkar. No alternative to suggest.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Kalol, (Panch Mahals). *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Dohad, (Panch Mahals). No alternative to propose.
- The PRESIDENT, District Local Board, (Panch Mahals). *Vide* reply to question No. 1.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion there should be permanent settlement once for all.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. Has no alternative to suggest but thinks that the principles should be implicit in the detailed system of assessment laid down.
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. No answer given in view of reply to question No. 1.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. In his opinion revision of assessment of land revenue should be based upon several factors, such as, surety or otherwise of rainfall, climatic considerations, soil, agricultural classes, and other special circumstances, e.g., nearness to big towns, good road, or railway communications, etc.
- The PRESIDENT, Taluka Local Board, Parantij (Ahmedabad). No alternative to propose.
- Mr. V. B. MARDHEKAR, Collector of Broach. No alternative to suggest.
- The THAKOR SAHEB of Amod, (Broach). No answer given in view to reply to question No. 1.
- The THAKOR SAHEB of Kerwada, (Broach). *Vide* reply to question No. 1.
- The PRESIDENT, District Local Board, Broach. *Vide* reply to question No. 1.
- R. B. A. U. MALJI, Broach. No answer given in view of reply to question No. 1.

- Sardar R. B. MOTILAL CHUNILAL of Broach. No answer given in view of reply to question No. 1.
- Mr. S. M. BHARUCHA, Collector of Thana. *Vide* reply to question No. 1.
- The PRESIDENT, Thasra Taluka Agricultural Association, Kaira. *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). No answer given in view of reply to question No. 1.
- W. C TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. No alternative to propose.
- The CHAIRMAN, Borsad Taluka Agricultural Association, Kaira. *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). No answer given in view of reply to question No. 1.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. No alternative to propose.
- The PRESIDENT, District Local Board, Bombay Suburban District. No alternative to propose.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). States that the Board proposes the scheme of permanent settlement.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). In his opinion the assessment must be made permanent and Government should have no right to make any change in this fixed assessment.
- The PRESIDENT, Taluka Local Board, Wada (Thana). No reply given in view of answer to question No. 1.
- Mr. M. D. PATEL, on behalf of the Karicut Canal Farmers, Taluka South Daskroi (Ahmedabad). No answer.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. In his opinion the taxation on land should not be based on land values until the principle of taxing property of all kinds is established and that till then the net profits or net rental, or rental value of unimproved land, whichever proves the most practicable way of working, may be taken as the basis of taxation.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). - No alternatives to suggest.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). In his opinion the best and just manner of assessment would be to fix the assessment in money based on the actual average natural productivity and the average net produce of the agricultural land. Considers therefore that the assessment should be fixed on these two fundamental and broad principles.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira district. Would amend section 107 as follows :—
 " In fixing the assessments of land tax on non-agricultural lands regard shall be had to the value of such lands and on lands used for the purposes of agriculture to the net profits of agriculture, and to nothing else, and what proportion of such value or net profits may be levied as tax shall always be determined by the Legislature.

(a) In ascertaining the value of non-agricultural lands due regard shall always be had to the necessary concessions to be made for improving sanitation, growing population, and industrial developments in the locality.

(b) Net profits shall mean a clear credit balance of actual produce of the field in question left after deducting therefrom invariably the following items of costs:—

(1) Interest on the market value of the field assessed, (2) remuneration for the occupant's labour of supervision and organisation, (3) costs of ploughing, (4) manuring, (5) sowing, (6) weeding, (7) watering when necessary, (8) watching crops, (9) cutting, (10) husking, (11) marketing, (12) accounting, (13) depreciation of cattle and implements of husbandry and of the reparations of the soil, etc.

Both these, the produce of the field and the debit items of costs, shall always be ascertained by a Survey Officer with the help and consent of a village committee elected for the purpose in each village under settlement.

(c) Except for an expressed purpose of reducing it no revision of an existing settlement of assessment shall be made in areas in which the land has remained under cultivation at least for a period of more than fifty years from the date of its first settlement introduced by the British Government.

(d) Any holder of land who is dissatisfied with the settlement made by the Survey Officer with the help and consent of a village committee may within one year from the date of service of notice on him of such assessment challenge and get it altered in a District Court whose decision shall be final in this matter."

The PRESIDENT, Agricultural Association,
Anand (Kaira).

In his opinion there should be permanent settlement for ever.

The PRESIDENT, Taluka Local Board,
Ambarnath (Bombay Suburban).

No alternative to suggest.

The PRESIDENT, Taluka Local Board, Pardi
(Surat).

No reply given in view of answer to question No. 1.

The PRESIDENT, Taluka Local Board,
Mandvi (Surat).

No reply given in view of answer to question No. 1.

The PRESIDENT, Taluka Local Board,
Chikhli (Surat).

No alternatives to propose.

The PRESIDENT, Taluka Local Board,
Chorasi (Surat).

No alternatives to propose.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of
Satara.

No reply.

Mr. O. S. PATEL, Deputy Director of Agri-
culture, North-Central Division.

In his opinion the assessment should be based at a fixed proportion of the profits as stated in reply to question No. 1.

R. B. P. C. PATIL, Deputy Director of
Agriculture, South-Central Division.

No reply.

The PRESIDENT, Agricultural Association,
Edlabad (East Khandesh).

No reply.

- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). *Vide* reply to question No. 1.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. No alternatives to propose.
- The PRESIDENT, District Local Board, East Khandesh. Suggests that while effecting settlements with regard to small holdings, the capacity of the cultivator to pay increased assessment should be taken into account, so that the increase should, in no case, tend to reduce the standard of living of the cultivating owner.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. No answer given in view of reply to question No. 1.
- The PRESIDENT, District Local Board, Sholapur. No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). States that no other alternative seems practicable.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). No answer given in view of reply to question No. 1.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). Suggests that in finding out the value of land, the items of produce and cost of cultivation should be compared and it should be seen whether the net profit gives at least an interest of 6 per cent. on the cost of land.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. No reply.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). *Vide* reply to question No. 1.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. *Vide* reply to question No. 1.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. No alternatives to propose.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). *Vide* reply to question No. 1.
- A. O. KOREISHI, Esq., Collector of West Khandesh. No answer given in view of reply to question No. 1.
- The PRESIDENT, District Local Board, West Khandesh. No alternatives to propose.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). No alternatives to propose.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). No answer given in view of the reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Dhulia (W. K.). No answer given in view of his reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). No alternatives to propose.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). *Vide* reply to question No. 1.
- The PRESIDENT, District Local Board, Nasik. No answer given in view of reply to question No. 1.

- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. *Vide* reply to question No. 1.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion there should be a permanent settlement of assessment.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Would not suggest any alternative except that the assessment should be made permanent and not liable to revision at the end of 30 years.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (E. K.) *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Sholapur. *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). No answer given in view of reply to question No. 1.
- The PRESIDENT, Agricultural Association, Junnar (Poona). No answer given in view of reply to question No. 1.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.) *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). *Vide* reply to question No. 1.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). States that it would be far better if the land revenue assessment is fixed once for all as in Bengal and suggests that in the case of non-agricultural land, the principle laid down in section 107 of the Land Revenue Code may be observed at the time of revision.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. No reply.
- SOUTHERN DIVISION.
- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). In his opinion the present anna classification of land subject to corrections should be taken as a basis, and in the place of so many rupees per acre, so many maunds and seers per acre might, with advantage to both, be fixed.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri. *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Accepts Mr. Shivdasani's alternatives.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. No answer given in view of reply to question No. 1.
- The SECRETARY, Inamdars and Wantandars' Association, Dharwar. No answer given in view of reply to question No. 1.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. No alternatives to propose.

- The PRESIDENT, District Local Board, Bijapur. Would propose the following principles of assessment :—
 (1) Nature of soil ;
 (2) Certainty or otherwise of rainfall,
 (3) Area of the holding,
 (4) Distance from a big town, or market place.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). No alternatives to propose.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D. *Vide* reply to question No. 1.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that they are for a system of permanent assessment of land revenue as an alternative to that of revisions of assessment.
- The PRESIDENT, District Local Board, Kanara. Considers that the proposed scheme of permanent settlement in kind recoverable in cash may with advantage be tried.
- The PRESIDENT, Taluka Local Board, Bijapur. No answer given in view of reply to question No. 1.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. No answer given in view of reply to question No 1.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). No alternatives to propose.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). No answer given in view of reply to question No. 1.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. No reply.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba... No reply.
- The PRESIDENT, District Local Board, Kolaba. No answer given in view of reply to question No. 1.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). *Vide* reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). No answer given in view of reply to question No. 1.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). No alternatives to suggest.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). No alternatives to propose.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). No alternatives to propose.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). No alternatives to propose.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. No answer given in view of reply to question No. 1.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. No answer given in view of reply to question No. 1.

Question No. 3.—Do you agree that agricultural assessments should be based on the rental value of lands?

Name of officer or non-official gentleman.

Reply.

SIND.

H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.

Does not agree that agricultural assessments should be based on the rental value of lands, because "Rental Value" refers to a cash rent paid by a tenant to a landlord. Observes that in Sind the prevailing system is that of a rent in kind, that leases for cash rent are frequent, but the lessee steps in between the landlord and the actual cultivator and the cultivator becomes a sub-tenant under the lessee and the lessee takes from him the customary rent in kind. Remarks that cash leases cannot yield reliable data for the determination of a rental value or afford a suitable basis for assessment.

K. B. JAN MAHAMAD KHAN, Sind

Does not agree that agricultural assessments should be based on the rental value of lands. Observes that the rental value is often misleading as several leases are given out in discharge of debts or through forced circumstances in which cases the rental value is very small and will hardly be a correct basis.

The PRESIDENT, Taluka Local Board, Pano Akil.

Does not agree that agricultural assessments should be based on the rental value of lands.

R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.

Agrees that agricultural assessments should be based on the rental value of lands.

SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.

States:—"In Sind, 'Rental Value' strictly so called is an exception and not a rule. Zamindars as a rule do not let their land for so much per acre or so much for their holding. The land is cultivated by the haris who plough the land, supply the seed, plant it, water it and look after the crop to maturity, harvesting and threshing. The zamindar clears the water-courses, erects bunds and advances takavi. The produce is divided between the hari and zamindar in proportion usually of 2/3rds and 1/3rd for lift land and half and half for flow. This is known as batai system. The batai or share of the zamindar does not amount to 'Rental Value,' for it includes part of the cost of raising the crop. In Sind rental value of land is not easily determinable and it will be a misnomer to base assessment on rental value which does not exist in Sind."

The President, District Local Board, Larkana.

Does not agree that the agricultural assessments should be based on the rental value of lands.

S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.

Agrees that so far as can be ascertained, agricultural assessments should be based on the rental value of lands, but that in Sind where the assessment is a combined water rate and land rate, there are other factors to be considered, i.e., the amount of water to be taken and the cost of irrigational works constructed by the State to provide that water, and as the rental value of land is not easily discovered, especially where cash rents are not commonly taken, the assessment must usually be fixed by a consideration of numerous other factors from which the value of land can be deducted.

The PRESIDENT, District Local Board,
Hyderabad.

Agrees that agricultural assessments should be based on the rental value of lands.

The PRESIDENT, Taluka Local Board,
Hyderabad.

In his opinion the assessment may be based on the rental value of the land which should be determined by a Government official in consultation with the owner of the land.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar
and District Local Board Member,
Mirpur Bathoro.

States that the system of rental value is entirely inapplicable to Sind owing to the prevalence of the "batai" system.

Mr. UDHARAM SHEWAKRAM, Zamindar,
Moya, Hyderabad.

Agrees that the assessments may be based on the rental value of land when realised in kind, as is done in Sind, but considers that the fixing of such rental value should not be left in the hands of one individual—the Settlement Officer—appointed by Government whose one object is to raise the assessment by hook or by crook. Suggests that every Taluka Board should appoint two zamindars who should assist the Settlement Officer in grouping and in determining the average outturns and prices of each village.

Mr. HARDASMAL UDERNOMAL, Collector of
Nawabshah.

Agrees that agricultural assessments should be based on the rental value of lands.

R. E. GIBSON, Esq., C.I.E., I.C.S., Collector
of Sukkur.

Does not agree that agricultural assessments should be based on the rental value of lands. In his opinion rental value of land should be one only of several factors for consideration and not the sole factor for fixing agricultural assessment.

SHAIKH GHULAM MUHAMMAD MIR MUHAM-
MAD, Retired Deputy Collector,
Shikarpur.

Agrees that agricultural assessments should be based on the rental value of lands.

K. B. CHAKARKHAN SUHRANI, Zamindar,
and President, Taluka Local Board,
Kandkot.

Agrees that agricultural assessments should be based on the rental value of lands.

A. S. V. ACOTT, Esq., I.C.S., Deputy Com-
missioner, Upper Sind Frontier.

Considers that agricultural assessments in Sind should, as they are now, be based on a consideration of the profit the zamindar gets by his share of the harvest, i.e., the total amount he gets at "batai" after he has received and paid the various customary "Kharch".

HAMID A. ALL, Esq., I.C.S., Collector of
Thar Parkar.

States that in Sind assessment on agricultural land is revised on rental value and that the word rental value includes rent recovered in kind. Intimates that agricultural assessment is determined in Sind by taking into consideration the following facts, viz. (1) quality of soil, (2) facility of water supply, (3) estimated outturn, (4) prices, (5) economic condition of the people and (6) communications.

The SECRETARY, Muslim Zamindars'
Association, Mirpurkhas.

Does not agree that agricultural assessment should be based on the rental value of lands.

The PRESIDENT, District Local Board,
Sukkur.

Does not agree that agricultural assessments should be based on the rental value of lands.

N. H. HEY, Esq., I.C.S., Revenue Officer,
Lloyd Barrage and Canals Scheme.

Agrees that agricultural assessments should be based on the rental value of lands, but that where the state is dealing with cultivating peasant-holders the rental value tends to become obscured and can perhaps only be expressed as a given fraction of the gross profits from the land.

Mr. GULMAHOMED ABDUR REHMAN, Deputy
Director of Agriculture, Sind.

Agrees that agricultural assessments should be based on the rental value of lands.

Mr. HIRANAND KHEMSING of Hyderabad.

Agrees that agricultural assessments should be based on the rental value of lands but suggests that where no rental value exists, assessments should be made on the net profit of land found out by a Committee of Amins after carrying out crop experiments, and assessing the cost of cultivation.

K. B. DURMAHOMED KHAN BARAKZAI,
Garhi Yasin.

No reply.

The PRESIDENT, District Local Board, Thar
Parkar.

In his opinion the rental value of lands should not be the basis on which assessment should be fixed, as this practice is not in vogue in Sind and its introduction will be fraught with inconvenience.

NORTHERN AND BOMBAY SUBURBAN DIVISION.

J. H. GARRETT, Esq., I.C.S., Collector of
Ahmedabad.

Considers that the word "based" in this question is not appropriate. Observes that rental values are the best evidence available to show the "profits" of agriculture, but does not agree that they are the basis for fixing assessment. Remarks:—"The use of rents as evidence is necessitated by the fact that direct evidence of the profits of agriculture is impossible to obtain. By direct evidence I mean an arithmetical calculation of the costs, the gross receipts and the net balance remaining as profit. Rental statistics afford a near indication of profits but are to be studied with caution.

* * * * * But caution is necessary because free contracts are exceptional. There may be competition among landlords or competition among tenants; rents are then forced up or down. Another point to be noted is that rental statistics must be collected in substantial quantity before they can be used effectively. I entirely disagree with the policy of accepting even scanty data as better than none. Very misleading results may ensue from the use of a few figures. In such cases it may be better to exclude the figures altogether and work on other methods."

The PRESIDENT, Taluka Local Board, Kalol
(Panch Mahals).

Reply not clear.

The PRESIDENT, Taluka Local Board, Dohad
(Panch Mahals).

Agrees that agricultural assessments should be based on the rental value of lands.

The PRESIDENT, District Local Board, Panch
Mahals.

Does not agree that agricultural assessments should be based on the rental value of lands, because they are based not on the productiveness of the land but on competition. Adds that ordinary rents will be a guide to ascertain net profit referred to in the reply to question No. 1.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.

States that it would be risky to base the agricultural assessments on the rental value of lands only. Observes that rents may serve as a guide, but as they are fluctuating according to market and situation, values of lands at times assume the speculative nature and cannot be considered to be a fair and equitable standard of assessment. Considers that in addition to the value of lands which can be ascertained from local conditions, enquiries, nature of soil, its growing capacity and such other particulars, the net profits of agriculture should also be taken into account. Suggests that all the above considerations should be taken into account and then the assessment may be fixed thereon.

The PRESIDENT, Taluka Local Board, Anand (Kaira).

Does not agree that agricultural assessments should be based on the rental value of lands.

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.

Does not agree entirely that agricultural assessments should be based on the rental value of lands. Observes that rent does not give a fair standard as between areas cultivated under different conditions and in different social and economic conditions.

J. W. SMYTH, Esq., I.C.S., Collector of Kaira.

States that the rental value of lands is an insufficient basis for fixing agricultural assessments and considers that some other basis than rents would be fairer.

R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.

Does not agree that agricultural assessments should be based on the rental value of lands, because it is not a sure index.

The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).

Agrees that agricultural assessments should be based on the rental value of lands.

Mr. V. B. MARDHEKAR, Collector of Broach.

States that rents are an index and a guide to the value but considers that it is not advisable to make them as the *sole* basis in fixing agricultural assessments in this Presidency. Observes that if rents are alone taken as the basis for enhancements, the tenants are sure to suffer, as they cannot follow any other profession and much distress would be caused. Is therefore of opinion that rents should only be considered as a guide and not taken as the basis. Remarks that it is on this principle that all revisions up till now have been carried out, and sees no reason why there should be any departure in this respect.

The THAKOR SAHEB OF AMOD, Broach.

Considers that rental value ought to be one of the factors, but not the sole factor in fixing agricultural assessments, that it does not in all cases represent the true basis for fixing a fair and equitable assessment and that the rent of land in any particular locality is not a sure index of the capacity of land to bear a certain percentage thereof as assessment. Remarks that rental value is a helpful factor but a treacherous guide as a sole test.

- The THAKOR SAHEB OF KERWADA (Broach). *Vide* reply to question No. 1.
- The PRESIDENT, District Local Board, Broach. States that as long as the policy of Government is to assess every piece of land irrespective of the paying capacity of the agriculturists, the only possible basis on which assessment could be fixed would be the rental value of land and that no other basis would be practicable.
- R. B. A. U. MALJI, Broach Agrees that agricultural assessments should be based on the rental value of lands.
- Sardar R. B. MOTILAL CHUNILAL. Broach. Does not agree that agricultural assessments should be based on the rental value of lands, because the rent is not fixed on the basis of profits. Observes that many of the lands have passed out of the hands of the original cultivators in the discharge of long-standing debts and the rent is charged on the basis of the interest on the value paid *plus* amount of the assessment and the local fund.
- Mr. S. M. BHARUCHA, Collector of Thana. Thinks that under present conditions it is fairest to have the assessment based on the rental values.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). Does not agree that agricultural assessments should be based on the rental value of lands.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. Agrees that agricultural assessments should be based on the rental value of lands.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Considers that rental value of land, being not the real profits of agriculture, should not form a basis for fixing the maximum rates.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that the Board does not agree that agricultural assessment should be based on the rental value of lands.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, District Local Board, Bombay Suburban District. Agrees that agricultural assessment should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). States that the Board agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). In his opinion agricultural assessments should be based on the rental value of lands.
- Mr. M. D. PATEL on behalf of the Khari-cut Canal farmers, Taluka South Daskroi (Ahmedabad). Does not agree that agricultural assessments should be based on the rental value of lands.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. In his opinion agricultural assessments should be based on the rental values of unimproved land.

- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Does not agree that agricultural assessments should be based on the rental value of agricultural lands as offered by tenants and cultivators, as in his opinion the rental value does neither connote the increased productivity of land or the better prosperity of the agriculturists.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Agricultural Association, Anand (Kaira). Does not agree that land assessment should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). Agrees that agricultural assessments should be based on the rental value of lands subject to the present maximum limits of enhancement at a revision settlement.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). Does not agree that agricultural assessments should be based on the rental value of lands.

CENTRAL DIVISION.

- O. H. BRISTOW, Esq., I.C.S., Collector of Satara. Agrees that agricultural assessments should be based on the rental value of lands, but observes that it is necessary to distinguish true rent from amounts paid partly as rent, partly as interest or arrived at on other extraneous grounds.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. In his opinion the assessment should be based at a fixed proportion of the profits. Observes that he does not think that the basis of rental value will be necessary if the above principle is accepted. Adds that if the basis of rental value is accepted for assessment, cultivators who are thrifty and more industrious will be taxed more than those who are comparatively less thrifty and industrious, as the rental value in places where the cultivators are more thrifty and industrious will be naturally more.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. Does not agree that agricultural assessments should be based on the rental value of lands. Observes :—“ In all the countries the rental generally includes (a) land rent, (b) interest on capital goods and (c) interest on improvements. In countries like India where holdings are very small and where competition for land is very keen due to the unbalanced proportions of land and tenants, competitive rents must prevail. Under such circumstances the landlord exacts under the name of rent, economic rent *plus* uncertain and abnormal interest on capital outlay.”
In his opinion rents do not seem to be a good guide for basing assessment.

- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). Agrees that agricultural assessments should be based on the rental value of lands.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. Does not agree that agricultural assessments should be based on the rental value alone. In his opinion it should be one of the factors which a settlement officer has to consider in proposing his maximum rates but states that it was never up to now the basis for fixing the assessment. Urges that rent *alone* should not be the basis for fixing the agricultural assessment but it should be one of the factors for consideration.
- The PRESIDENT, District Local Board, East Khandesh. Agrees partially that agricultural assessments should be based on the rental value of lands, if the rental value of land means unearned rental value alone.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, District Local Board, Sholapur. In his opinion agricultural assessments should be based on the net income.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). Considers that agricultural assessments should be principally based on the quality of land, and not only on the rental value.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). Agrees that the agricultural assessments should be based on the rental value of lands.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). States that there is no harm in fixing the assessment on rental value which should be calculated upon the actual value of the product at the village *minus* the cost of cultivation including his supervision charges.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. Does not agree that agricultural assessments should be based on the rental value of lands. Considers that rent should only be one of the factors, though theoretically it is the best basis, practically it is not for the following reasons :—
“ In a ryotwari province only a small percentage of land is rented and out of that small percentage at least half is not rented for an economic rent. Many leases are made to nominal sellers by the purchasers and the rent is ‘ interest ’ rent. Rent is, therefore, neither wide enough nor sufficiently economic to serve as a basis for assessments.”
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). States that the Board does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Deccan Dumaldars’ Sabha, Poona. Does not agree that agricultural assessments should be based on the rental value of lands.

- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Agrees that agricultural assessments should be based on the rental value of lands. Observes that rental values are undoubtedly the most reliable guide to the value of land and profits of agriculture since they show the market value as estimated by the people themselves and not by any Government Officer.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). Does not agree that agricultural assessments should be based on the rental value of lands.
- Mr. A. O. KOREISHI, Collector of West Khandesh. Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, District Local Board, West Khandesh. Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh.) In his opinion agricultural assessments should be based on the rental value of lands of 10 years standing.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Dhulia (W. K.). Does not agree that agricultural assessments should be based on the rental value of lands, because rental value may depend upon various circumstances.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). States that rental value should not be the index for assessment, but that the assessment should generally be based on an average of ten years' net profits of the land.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). Does not agree that agricultural assessment should be based on the rental value of the lands.
- The PRESIDENT, District Local Board, Nasik. Agrees that agricultural assessments should be based on the rental value of lands.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. In his opinion assessments, in principle, should be based on a definite percentage of gross produce limited by a definite percentage of net profits.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion assessment should not be fixed on the rental value as rents are always fluctuating. Observes that they cannot therefore be taken as a sound basis for fixing the assessment.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Does not agree that agricultural assessments should be based on the rental value of lands, as rents are always fluctuating.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). In his opinion rental value of land is not the correct and proper basis of land assessment.
- The PRESIDENT, Taluka Local Board, Sholapur. In his opinion the rental value of lands should not at all be taken as a basis for determining agricultural assessment.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). Does not agree that agricultural assessments should be based on the rental value of lands.

- The PRESIDENT, Agricultural Association, Junnar (Poona). In his opinion agricultural assessment should be based on the rental value and saleable value of land and on the average price of grain and proximity of the lands to roads, markets, etc.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.) Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). States that the Board does not agree that assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Does not agree that agricultural assessments should be based on the rental value of lands.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. Agrees that agricultural assessments should be based on the rental value of lands as a general rule.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., I.C.S., Collector of Kanara. Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Does not agree that agricultural assessments should be based on the rental value of lands, because the rental value of land is almost too often changing a thing to be a real basis for assessment. Observes that there is possibly no criterion by which a correct and uniform rental value can be formulated, and remarks that it cannot always be maintained that rental value bears a certain ratio to the gross or net produce.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. Does not agree to force the assessment on the rental value. States that formerly the rental value was fixed; that 50 per cent. of the gross income was sufficient for labour and hence 12½ per cent. was the Government due, but now-a-days 75 per cent. of the gross income is not sufficient for labour, and that one cannot say when the labour would be cheaper or prices fallen. Hence considers that it will be advisable to adopt the former method by taking the average of labour and price of crop for the last ten years and charging 1/4th of the net income as land revenue, allowing 2/3rds of the gross income for labour.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Agrees that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Does not agree that agricultural assessments should be based on the rental value of lands.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. Does not agree that agricultural assessments should be based on the rental value of lands.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. In his opinion agricultural assessment should be based on the rental value of the land, combined with the principle mentioned in section 107 of the Code.

R. G. GORDON, Esq., I.C.S., Collector of Bijapur.

States that while rental must be the main factor in deciding the assessment, he would deprecate any mechanical application of the principle, as indeed Government have refused to do lately in the case of some of the Ahmednagar settlements. Observes that under a rayatwari system where the amount of land rented and the system of rental varies considerably from place to place, the strict application of this principle might well result in injustice. Remarks:—“Thus where rack-renting is going on, if the rent alone is made the basis of the assessment, the result will be to overassess the cultivating occupants of Government land comparatively with places where rents are reasonable. Also on the other hand it may be possible that rents may be temporarily depressed to an unreasonable extent with the opposite result. In fact, it may be noted that in the United Provinces, where rents have formed the basis of assessments for many years, it has been found that landlords have conspired with tenants to depress rents before a settlement with a view to the reduction of the assessment as revision. Or again Government may think it desirable to take less than the full share of rent which they might otherwise demand in order to allow time for recovery from famine conditions as was done in the case of Ahmednagar. Lastly the operation of the 33 per cent. rule under present conditions effectually prevents the strict application of any rental basis, for in the case of many talukas the assessment cannot be levelled up to any full rental standard owing to the automatic limit put to enhancement by this rule. I think, therefore, that the assessment should be based upon the rental values, subject to such modifications as may be necessary in view of special conditions in any particular case.”

The PRESIDENT, District Local Board, Bijapur.

Does not agree that agricultural assessments should be based on the rental value of lands.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).

Does not agree that agricultural assessments should be based on the rental value of lands.

The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).

Does not agree that agricultural assessments should be based on the rental value of lands.

Mr. S. S. SALMATH, Deputy Director of Agriculture, Southern Division.

States that long term leases and profits of agriculture are generally correlated, but is not prepared to state that annual rents have got the same correlation. Observes that rental value is no doubt a good basis for assessment, but that long-term leases are now-a-days disappearing. Is of opinion that “profits of agriculture” should definitely be arrived at and rental values reduced from these.

R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders

Does not agree that agricultural assessments should be based on the rental value of lands on the ground that a general rule on this principle will be positively unjust and harmful for conflicting factors such as facilities of cultivation, value of land, advantages and disadvantages of physical and natural situations and cognate economic factors.

- The PRESIDENT, District Local Board,
Kanara. Agrees that agricultural assessments should be based on the rental value of lands, provided it is worked out on an average rental value for 20 years immediately preceding the year of new settlement.
- The PRESIDENT, Taluka Local Board,
Bijapur. Does not agree that agricultural assessments should be based on the rental value of lands.
- J. MONTEATH, Esq., I.C.S., Collector of
Dharwar. Does not agree that agricultural assessments should be based on the rental value of lands. Suggests that rental values may be used as a check or guide in fixing assessment. Observes that they themselves are too fluctuating and too dependent on circumstances which should not influence Government in deciding on what are equitable rates to form a safe foundation for Government revenues.
- The PRESIDENT, Taluka Local Board,
Sampgaon (Belgaum). Does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, Khoti Association, Chiplun
(Ratnagiri). Agrees that agricultural assessments should be based on the rental value of lands.
- A. W. W. MACKIE, Esq., I.C.S., Collector of
Belgaum. In his opinion agricultural assessments should be "based on" the rental value of lands, but should not precisely be regulated by it. Observes :—
- "The pitch of rents depends on various things, most of which contribute to making rent a good basis for the regulation of assessment, but one of these things is the supply of tenants and the demand for them. I think it was in Dholka taluka that I found the rents very low, mainly because Ahmedabad had created an abnormal position by drawing away the cultivators to the cotton industry. But where the landlord lost, the tenant and cultivating occupant obviously gained. In this case it would have been unwise to make assessment the same proportion of rent as in a normal taluka. Similarly I believe that in some parts of the Konkan rents are abnormally high owing to a superfluity of willing tenants not entirely dependent on the land for their livelihood, and consequently rents in proportion to assessment pitched as in a normal taluka would be too harsh on cultivating occupants. I dare say there are other abnormal cases.
- In addition the usual considerations dealt with in settlement reports must be brought to bear in determining for any particular taluka just how much of the total amount paid by the tenant may fairly be taken by the State."
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. In his opinion rents are a dangerous basis for assessment unless a general margin of error be allowed and that a calculation of the net profit from land would probably be more equitable.
- The PRESIDENT, District Local Board,
Kolaba. Agrees that agricultural assessments should be based on the rental value of lands.

The SECRETARY, Deccan Non-Brahmin League, Belgaum.

In his opinion the net profits should be the basis for the assessment of lands and to determine the net profits the rental value would, no doubt, be a better guide than anything else, but that in that case also certain safeguards will have to be provided for.

The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).

Does not think that rental value of land should be the proper data upon which agricultural assessment is to be based, because the rental value greatly differs and depends entirely on local and individual circumstances. Considers that the assessment should be based upon the average growing capacity of the land under normal conditions, of course making due allowance for improvement made by the landholder out of his own capital.

The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).

Agrees that agricultural assessments should be based on the rental value of lands.

The PRESIDENT, Taluka Local Board, Roha (Kolaba).

Agrees that agricultural assessments should be based on the rental value of lands, if the rental value is properly assessed.

The PRESIDENT, Taluka Development Association, Indi (Bijapur).

Does not agree that agricultural assessments should be based on the rental value of lands. Observes that rental value is no so sound basis of giving correct value of profits of agriculture on each land paying revenue to Government.

The PRESIDENT, Taluka Local Board, Indi (Bijapur).

Does not agree that agricultural assessments should be based on the rental value of lands. Observes that rental value is no sound basis of giving correct value of profits of agriculture on each land paying revenue to Government.

The PRESIDENT, Taluka Local Board, Badami (Bijapur).

In his opinion the rent in normal years should be taken as the basis of assessment and suggests that abnormally high prices and bumper crops should be left out of principles.

H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.

Agrees that agricultural assessments should be based on the rental value of lands.

The HONORARY SECRETARY, District Agricultural Association, Dharwar.

In his opinion agricultural assessments should be based on the rental value of the poorest land of a particular class, as any improvement made in the land is made at the cost of the owner.

Question No. 4.—If not, upon what should they be based ?

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that agricultural assessments should be based on the zamindar's "rent", i.e., the zamindar's net profit per acre remaining to him from the share in kind paid by the cultivator, after all the zamindar's cultivation, harvest and marketing expenses have been paid, excluding the Government assessment and the cost of kario-clearance. Observes that to determine what the average "rent" is in any village, under each kind of irrigation, is the main business of the Settlement Officer, to which all his other enquiries are subordinate, that the amount of this estimated zamindar's rent may certainly be described as the "rental value" of any land, but the method of estimating the rental value of lands must differ widely from the method of estimating the rental value of lands given out on cash rents. Adds that in one case the enquiry is concentrated wholly on the question of actual profits, in the other, upon statistics subject to the influence of competition.
K. B. JAN MAHAMAD KHAN, Sind	In his opinion agricultural assessments should be based on the net profits of the lands, and after taking into consideration such factors as the communications, facility for market, sale and rental value of lands.
The PRESIDENT, Taluka Local Board, Panipat Akil.	In his opinion assessment should be based on the cultivation and kind of "peechee" on which the land is settled as before.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Reply unnecessary in view of answer to question No. 3.
SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that in Sind assessment should be based on the net profit made by the zamindar from his land.
The PRESIDENT, District Local Board, Larkana.	In his opinion the assessments should be based on the profits of agriculture as laid down in section 107 of the Land Revenue Code.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Hyderabad.	No answer given in view of reply to question No. 3.
Mr. MAMOMED JAFFAR KHUJOJO, Zamindar, and District Local Board Member, Mirpur Bathoro.	In his opinion agricultural assessments should be based on the net profit made by the zamindar. Observes :— "but how to determine the net profit is a very important matter. The present system is very faulty and leaves much to the discretion of the Settlement Officer which is not always properly exercised. In estimating the cost of cultivation the officer often proceeds arbitrarily."

The SECRETARY, Deccan Non-Brahmin League, Belgaum.

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The PRESIDENT, Taluka Local Board, Roha (Kolaba).

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The PRESIDENT, Taluka Development Association, Indi (Bijapur).

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The PRESIDENT, Taluka Local Board, Indi (Bijapur).

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The PRESIDENT, Taluka Local Board, Badami (Bijapur).

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H. L. Fox, Esq., I.C.S., Collector of Ratnagiri.

Agrees that agricultural assessments should be based on the rental value of lands.

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K. B. JAN MAHAMAD KHAN, Sind	In his opinion agricultural assessments should be based on the net profits of the lands, and after taking into consideration such factors as the communications, facility for market, sale and rental value of lands.
The PRESIDENT, Taluka Local Board, Pano Akil.	In his opinion assessment should be based on the cultivation and kind of "peechee" on which the land is settled as before.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Reply unnecessary in view of answer to question No. 3.
SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that in Sind assessment should be based on the net profit made by the zamindar from his land.
The PRESIDENT, District Local Board, Larkana.	In his opinion the assessments should be based on the profits of agriculture as laid down in section 107 of the Land Revenue Code.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 3.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 3.
The PRESIDENT, Taluka Local Board, Hyderabad.	No answer given in view of reply to question No. 3.
Mr. MAMOMED JAFFAR KHUJO, Zamindar, and District Local Board Member, Mirpur Bathoro.	In his opinion agricultural assessments should be based on the net profit made by the zamindar. Observes :— "but how to determine the net profit is a very important matter. The present system is very faulty and leaves much to the discretion of the Settlement Officer which is not always properly exercised. In estimating the cost of cultivation the officer often proceeds arbitrarily."

Considers that provisions may be inserted in the Land Revenue Code to regulate the manner in which crop experiments be conducted and suggests the following method—

“Experiments should be conducted in the holding of each and every zamindar, the Settlement Officer selecting one piece of land (best) not less than 5 acres of land and the zamindar selecting another piece which he considers the worst. The average produce which is the real gross produce can only be determined in this manner. To guard against it there must be definite rules of assessment laid down and one suggestion is that the officer should choose one piece of land that he thinks best and the zamindars or their committee should choose the worst and the result given by the average should be the basis of assessment.”

- Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad. No answer given in view of answer to question No. 3.
- Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah. No answer given in view of reply to question No. 3.
- R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur. In his opinion the main basis for determining agricultural assessments should be (1) the ascertained value of land and (2) profits of agriculture as laid down in section 107 of the Land Revenue Code, which must necessarily involve the examination and consideration of—
 (a) economic conditions,
 (b) character of irrigational and protective works,
 (c) facilities of markets and communications,
 (d) prices of main staples, etc.,
 (e) statistics of selling, letting and mortgage value of land.
- SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur. No answer given in view of reply to question No. 3.
- Khan Bahadur CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot. No answer given in view of reply to question No. 3.
- A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. F. No answer given in view of reply to question No. 3.
- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar. *Vide* reply to question No. 3.
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. Would base the assessment on the net produce of land and that also in kind, as suggested by Mr. Shivdasani.
- The PRESIDENT, District Local Board, Sukkur. In his opinion assessment should be based on the kind of cultivation and kind of “peechee” (mode of water supply) on which the land is settled.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. In his opinion the only alternative is taking a fixed fraction of the gross yield. Remarks that this as a basis of assessment is probably simpler and more easily understood by the people than a tax on “rental values.”

- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. No answer given in view of reply to question No. 3.
- Mr. HIRANAND KHEMSING, Hyderabad. No answer given in view of reply to question No. 3.
- Khan Bahadur DURMAHOMED KHAN, Barakzai, Garhi Yasin. No reply.
- The PRESIDENT, District Local Board, Thar Parkar. Considers that the practice obtaining at present should be continued, i.e., the capacity of the soil and its outturn should be the determining factor for agricultural assessment.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. In his opinion the basis for revision of agricultural assessments is and should be the *profits* of agriculture. Observes that rental value is merely one of the guides to ascertain profits, but not the basis of assessment.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). *Vide* replies to questions 1 to 3.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). No answer given in view of reply to question No. 3.
- The PRESIDENT, District Local Board, Panch Mahals. In his opinion agricultural assessments should be based on net profits.
- The PRESIDENT, Inamdar and Talukdar's Association, Panch Mahals. *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion agricultural assessments should be based on the quality of lands.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion it would not be fair to base the land revenue payable by the small cultivating owner on the rents which non-cultivating landlords can screw out of their tenants. Observes that a fair land revenue system can only be based on a thorough knowledge and study of actual agricultural conditions, systems of land holding cultivation and credit and economic condition of the cultivators in every case. Adds that records of actual rents cannot be used as a fair basis for taxation, because land is cultivated far beyond the margin of cultivation which will give reasonable standard of subsistence to the cultivator and the general level of the standard of life in certain communities is so low that it is not desirable to take from the community as a whole the resources represented by a fixed proportion of the local rental value of land. Makes the following suggestions:—
- “ (1) the distribution of land revenue over different occupants in homogeneous areas should be based rather on real rent than on gross produce;
 - (2) on the whole, revenue should be based on a graduated scale, a larger proportion being recovered where rents are high;
 - (3) in calculating real rents for the purpose of comparing conditions in tracts of a different character, the general standard of living of the cultivating classes should be taken into consideration.”

- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. States that agricultural assessments should be based on the net produce of the land, i.e., the gross produce on a particular crop should be ascertained by actual experiment.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. *Vide* reply to question No. 2.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). No answer given in view of reply to question No. 3.
- Mr. V. B. MARDHEKAR, Collector of Broach. States that revision of assessments should be based as heretofore on the general results of the enquiry by the Settlement Officer as regards the evidence of assessment and their effect on the economic and agricultural condition of each tract and that he should utilise sale and rent statistics only as correctives and as a check to secure proper enhancement and proper distribution of the assessment between various groups. Observes that the underlying principle of the settlement in this Presidency is the moderation of the State demand and that this moderation can be secured only if the economic conditions of the tract under revision are very fully reviewed and investigated, along with the value of the land as ascertained from an examination of sale and lease statistics.
- The THAKORE SAHEB of Amod, Broach. Believes that the factors which the Survey Department after the Survey Act of 1865 selected as data for fixing the assessment were alright, though inferences derived from them were and are open to criticism.
- The THAKORE SAHEB of Kerwada, Broach. *Vide* reply to question No. 1.
- The PRESIDENT, District Local Board, Broach. *Vide* reply to question No 3.
- R. B. A. U. MALJI, Broach. No answer given in view of reply to question No. 3.
- Sardar R. B. MOTILAL CHUNILAL, Broach. *Vide* reply to question No. 3
- Mr. S. M. BHARUCHA, Collector of Thana. No answer given in view of reply to question No. 3.
- The PRESIDENT, Thasra Taluka Agricultural Association, Kaira. *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). States that agricultural assessments should not be based on rental value of the land, but they should be based on clear net produce which remains after deducting every sort of cost, including assessment which the land is required to pay to Government.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. No answer given in view of reply to question No. 3.

- The CHAIRMAN, Borsad Taluka Agricultural Association, Kaira. *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that the Board is of opinion that assessment should be based on the crop yield of land received actually by the landlords.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. No answer given in view of reply to question No. 3.
- The PRESIDENT, District Local Board, Bombay Suburban District. No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Dahau (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). No answer given in view of reply to question No. 3.
- Mr. M. D. PATEL on behalf of the Khaicut, Canal Farmers, Taluka South-Daskroi (Ahmedabad). In their opinion the Government assessment should be levied on the net average produce arrived at after the deduction of the average cost of cultivation from the average gross produce of ten years. Suggest that amongst the persons entrusted with that work the non-official element should be predominant.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. *Vide* reply to question No. 3.
- The SECRETARY, Chudasama Girasia, Association, Tagdi, Taluka Dhandhuka (Ahmedabad). States that the Association approves of the present system of agricultural assessment, but wishes that the working of the Settlement Department should be more systematised and more effective method of popular control be introduced than at present, and suggests that an advisory committee in each taluka consisting of members of agricultural class or knowledge should be formed and its opinion should not be disregarded for reasons, very strong, and explained in full details.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). In his opinion agricultural assessments should be based according to the principles laid down in section 107 of the Land Revenue Code.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). *Vide* reply to question No. 2.
- The PRESIDENT, of the Gujarat Landholders' Association of Kaira District. *Vide* reply to question No. 3.
- The PRESIDENT, Agricultural Association, Anand (Kaira). In his opinion agricultural assessments should be based on the quality of lands and according to the net profit gained by the tenants.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). In his opinion agricultural assessments should be based according to the principles laid down in section 107 of the Code, i.e., income of land and the situation of land.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Is unable to make any suggestions.

- The PRESIDENT, Taluka Local Board, Mandvi (Surat). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). In his opinion agricultural assessments should be based on the net profits of agriculture.

CENTRAL DIVISION.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. No answer given in view of reply to question No. 3.
- Mr. O. S. PATEL, Deputy Director of Agriculture, North-Central Division. In his opinion agricultural assessments should be based at a fixed proportion of the profits of agriculture after deducting cost of cultivation and assessment.
- R. B. P. O. PATIL, Deputy Director of Agriculture, South-Central Division. States that according to section 107 of the Land Revenue Code agricultural assessments may be based upon the net profit or at the most on the labour income.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). No reply.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). No answer given in view of reply to question No. 3.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. States that in the original settlement of Indapur (Poona District) the guiding principle was to determine with the assistance of those best skilled in agriculture and by the judgment and knowledge they possessed, what assessments an acre of each sort of soil could bear and that this principle is still sound and should be applied along with considerations for other factors such as prices, rents, cost of cultivation, communications, intrinsic value of land, etc. Observes that at present a Settlement Officer is expected to review fully every circumstance shown in the past revenue history, prices, markets, communications, rents, selling and letting and mortgaged value of land, vicissitudes of season and every other relevant fact indicating the incidence of the previous assessment and economic condition of the tract, that in a word the aim before a Settlement Officer, in fixing the assessments should be that after deducting the assessment there should be left to the proprietor or the cultivator of the soil that margin of profit that would enable him to save in the ordinary seasons and to meet the strain of exceptional misfortune. Recommends that as crop experiments were very useful in the past to Settlement Officers for studying past vicissitudes of season and economic condition of a tract, the assessment of which is to be revised, they should be made again as before.
- The PRESIDENT, District Local Board, East Khandesh. In his opinion agricultural assessments should be based on the unearned rental value in case of non-cultivating landlords alone, while in the case of cultivating owners they should be determined as suggested in answer to question No. 2.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. No answer given in view of reply to question No. 3.
- The PRESIDENT, District Local Board, Sholapur. *Vide* reply to question No. 3.

- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). No answer given in view of reply to question No. 3.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). *Vide* reply to question No. 3.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. In his opinion agricultural assessments should be based on selling value, mortgage with possession value, prices, communications and gross and net profits.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). *Vide* reply to question No. 3.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. In his opinion agricultural assessments should be based in terms of a definitely calculated fraction of the produce or net profits therefrom.
- Mr. J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Considers that rental values should be supplemented and corroborated by sale values and by the prices of the staple crops grown, especially in areas where rents are paid in kind. Remarks that other considerations, such as the amount of cultivable land allowed to lie waste and the difficulty or ease with which the revenue is collected though of minor importance, have their significance for the Settlement Officer.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). In his opinion agricultural assessments should be determined in terms of a definitely calculated fraction of the produce or net profits therefrom.
- Mr. A. O. KOREISHI, Collector of West Khandesh. No answer given in view of reply to question No. 3.
- The PRESIDENT, District Local Board, West Khandesh. In his opinion agricultural assessments should be based on the profits of agriculture.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). No reply.
- The PRESIDENT, District Local Board, Shahada (West Khandesh). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). In his opinion assessments should be based on the average profits of agriculture calculated according to the yields accrued during the last 10 years.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Mal-siras (Sholapur.) Suggests that after deducting expenses incurred on account of cultivation from the total produce of the land, 1/6th of the remaining should be fixed as land assessment.
- The PRESIDENT, District Local Board, Nasik. No answer given in view of reply to question No. 3.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. *Vide* reply to question No. 3.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion assessment should be fixed taking into consideration the economic condition of the landholder and other circumstances also detailed in the general remarks.

- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). In his opinion assessment should be fixed on the value of land and the real profits derivable therefrom and also on the economic condition and other circumstances attendant on the agriculturists generally.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). In his opinion the land assessment should be based on the net crop yield arrived at by deducting the cost of cultivation from the gross produce.
- The PRESIDENT, Taluka Local Board, Sholapur. In his opinion agricultural assessment should be based on the net income of agriculture.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). In his opinion agricultural assessments should be based upon the value of land and the profits of agriculture.
- The PRESIDENT, Agricultural Association, Junnar (Poona). *Vide* reply to question No. 3.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association, Dhulia (West Khandesh). *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). In his opinion the system already existing is agreeable.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). In his opinion agricultural assessments should be based on the net profits realised from the total produce of lands after deducting therefrom expenses incurred on account of cultivating the same.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). No answer given in view of reply to question No. 2.
- J. MONTEATH, Esq., I.O.S., Collector of Poona. No reply.
- SOUTHERN DIVISION.
- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. In his opinion agricultural assessments should be based on the value of the outturn, rent being used only as a means of judging what value is expected and the certainty of its realisation.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). *Vide* reply to question No. 2.
- The PRESIDENT, Shri Shahu Bramhaneta, Swaraj Sangha, Ratnagiri. *Vide* reply to question No. 2.
- The PRESIDENT, Taluka Local Board, Paragad (Belgaum). No answer given in view of reply to question No. 3.
- The PRESIDENT, District Local Board, Khanapur (Belgaum). In his opinion agricultural assessments should be based upon the average net produce.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. In his opinion agricultural assessments should be based on actual net profit.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. *Vide* reply to question No. 3.
- R. G. GORDON, Esq., I.C.S. Collector of Bijapur. *Vide* reply to question No. 3.
- The PRESIDENT, District Local Board, Bijapur. Considers that assessment should be based on the average production in the land for the last five years : valuation of crops to be made on the value as existing in each of those five years.

- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). In his opinion agricultural assessments should be based on the nature of the soil which is divided into four classes as shown below in his part of the country :—
- (1) Deep and hard black soil, fit to grow wheat and any other crop.
 - (2) Shallow and soft black soil or red muddy soil, capable of growing any crop except wheat.
 - (3) Red or sandy soil capable of growing only the earlier crops.
 - (4) Hard murum soil capable of yielding only 'bajri' and "mookani".
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). In his opinion the agricultural assessment should be based on the productivity of the particular lands.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. *Vide* reply to question No. 3.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that the existing comprehensive system is preferred by the people, as it takes into account the rental value and all other factors on the principle of assessments.
- The PRESIDENT, District Local Board, Kanara. *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Bijapur. In his opinion agricultural assessments should be based on the quality of the land as determined by survey officers.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. In his opinion agricultural assessments should be based on the present considerations, soil fertility, climate, local advantages and proximity to markets, etc.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). In his opinion agricultural assessments should be based upon the net produce of the fields.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). No answer given in view of reply to question No. 3.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. *Vide* reply to question No. 3.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. *Vide* reply to question No. 3.
- The PRESIDENT, District Local Board, Kolaba. No answer given in view of reply to question No. 3.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Ranabennur (Dharwar). *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). *Vide* reply to question No. 3.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). In his opinion assessment may be fixed on the profits of land.

- The **PRESIDENT**, Taluka Local Board, Indi (Bijapur). In his opinion assessment may be fixed on the profits of land.
- The **PRESIDENT**, Taluka Local Board, Badami (Bijapur). *Vide* reply to question No. 3.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. No answer given in view of reply to question No. 3.
- The **PRESIDENT**, District Agricultural Association, Dharwar. *Vide* reply to question No. 3.

Question No. 5.—Should any distinction be made between cultivating and non-cultivating landlords in fixing the assessment ?

Name of officer or non-official gentleman.	SIND.	Reply.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	SIND.	In his opinion no distinction should be made in fixing the assessment between cultivating and non-cultivating landlords, but that a distinction ought to be made as regards liability to income-tax.
K. B. JAN MAHAMAD Khan, Sind	SIND.	Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Pano Akil	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	SIND.	In his opinion some distinction may be made between cultivating and non-cultivating landlords in fixing the assessment, though there will be a great difficulty in devising a definition which brings out the difference.
SYED MAHOMED KAMIL SHAH, PRESIDENT, Zamindars' and Jagirdars' Association, Tando Division.	SIND.	In his opinion no distinction should be made between the cultivating and non-cultivating zamindars. Remarks that such a distinction in Sind is utterly out of question for obvious reasons.
The PRESIDENT, District Local Board, Larkana.	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
The PRESIDENT, District Local Board, Hyderabad.	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
The PRESIDENT, Taluka Local Board, Hyderabad.	SIND.	In his opinion there should be no distinction between cultivating and non-cultivating landlords in fixing assessment.
Mr. MAHOMED JAFFER KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	SIND.	In his opinion on distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
Mr. UDHARAM Shewakram, Zamindar, Moya, Hyderabad (Sind).	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Observes that apart from the fact that the maintenance of distinction between classes is generally undesirable, lands held by cultivating classes are constantly passing to non-cultivators and <i>vice versa</i> . Remarks that separate rates of assessments for cultivating and non-cultivating classes will therefore lead to great confusion and mischief at the hands of the subordinates.
R. E. GIBSON, Esq., O.I.E., I.C.S., Collector of Sukkur.	SIND.	In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

- SHAYKH GHULAM MUHAMMAD MIR MUHOMAD**, Retired Deputy Collector, Shikarpur. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- K. B. CHAKARKHAN SUHRANI**, Zamindar, and President, Taluka Local Board, Kandkot. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- A. S. V. ACOTT, Esq., I.C.S.**, Deputy Commissioner, Upper Sind Frontier. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- HAMID A. ALI, Esq., I.C.S.**, Collector of Thar Parkar. In his opinion such a distinction would be undesirable.
- The **SECRETARY**, Muslim Zamindars' Association, Mirpurkhas. Sees no necessity of making any distinction between cultivating and non-cultivating landlords and remarks that the distinction will not bear good.
- The **PRESIDENT**, District Local Board, Sukkur. Does not consider it necessary to make any distinction between cultivating and non-cultivating landlords.
- N. H. HEY, Esq., I.C.S.**, Revenue Officer, Lloyd Barrage and Canals Scheme. Replies as follows :—Theoretically it is desirable to discriminate in favour of the cultivating holder and against the landlord who is a mere rent taker, but in practice it is difficult. The same man may be a cultivator of some lands and a mere rent taker for others, or he may cooperate with his tenants in some matters and not in others. There might very well be however some discrimination against the absentee landlord, the man who does not live on his lands and does not do anything towards cultivating and improving them himself."
- Mr. GULMAHOMED ABDUR REHMAN**, Deputy Director of Agriculture, Sind. Considers that properly speaking the non-cultivating landlord should pay more assessment, because in such holdings no improvements as a rule are effected and such men having more than one interest and being almost gainers even in the event of the failure of the crop should in justice pay more to the estate than those who cultivate their lands themselves.
- Mr. HIRANAND KHEMSING** of Hyderabad. In his opinion a distinction between a cultivating and non-cultivating landlord is neither desirable nor practical.
- K. B. DURMAHOMED KHAN**, Barakzai, Garhi Yasin. No reply.
- The **PRESIDENT**, District Local Board, Thar Parkar. States that if some distinction is marked between the two classes, the zamindars will give up taking personal pains and resort to cultivation by Haris.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S.**, Collector of Ahmedabad. States that assessment on land should have nothing to do with the status of the occupant, that there would be great practical difficulties in classifying cultivating and non-cultivating occupants and that such a distinction would also be contrary to the equitable principles of taxation.

- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). Is not in favour of making any distinction between cultivating and non-cultivating landlords, for the lands often pass and repass between the two during the currency of the assessment period. Remarks that if the people find that any particular class is being favoured, they will create decrees to show that their lands are in the hands of the favoured class.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Is in favour of making a distinction between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, District Local Board, Panch Mahals. In his opinion no distinction should be made between cultivating and non-cultivating landlords, as the land would change hands not unfrequently between the two classes during the currency of the assessment period.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. States that there should be no distinction between the two classes for the purposes of fixing the assessment, because the lands are likely to change hands between them, and the tenants of the non-cultivating class will have to suffer most by the distinction. Adds that any distinction in the rate of assessment will cause discontent and trouble and should therefore be avoided.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing assessment.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment, because it could not be maintained.
- J. W. SMITH, Esq., I.C.S., Collector of Kaira. States that no practical distinction is possible between cultivating and non-cultivating landlords, and any distinction that might be made would immediately lead to every kind of fraud in order that advantage might be taken of the lower rate of assessment to the grave detriment of public revenues.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- Mr. V. B. MARDHEKAR, Collector of Broach. Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The THAKOR SAHEB OF AMOD, Broach. Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The THAKOR SAHEB OF KERWADA, Broach. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Observes that the net effect of such method, if adopted, is sure to discourage an energetic landlord from improving his cultivation, for he will fear that as soon as he cultivates his lands, the assessment will increase. Remarks that it is also open to question, whether the State can, with any justification, have a right in the increase towards which it has contributed nothing.

The PRESIDENT, District Local Board,
Broach.

Is of opinion that no distinction should be made between cultivating and non-cultivating landlords in fixing assessments, but that the profits of the non-cultivating landlords should be made taxable to income-tax.

R. B. A. U. MALJI, Broach.

Considers that a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment, because rental value does not necessarily mean the actual rents reserved by leases.

Sardar R. B. MOTILAL CHUNILAL, Broach.

In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment, because it will at once bring down the monetary value of the land, the non-cultivating landlord will enhance the rent and if the tenant is unable to afford it, he will throw up the tenancy and become a day-labourer. Adds that it will also immediately affect the credit of the cultivators who will not be able to get loans on the security of their lands on the present valuation and rate of interest.

Mr. S. M. BHARUCHA, Collector of Thana.

In his opinion it is impracticable to introduce any such distinction in practice, though the non-cultivating landlord does not deserve much sympathy. Observes that these two classes are constantly changing and in order to give effect to any distinction of this kind, elaborate records may have to be maintained and the practical benefit may after all be very small.

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).

In his opinion no distinction between cultivating and non-cultivating landlords seems necessary.

The PRESIDENT, Taluka Local Board,
Mahim (Thana).

Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

W. O. TUDOR-OWEN, Esq., I.O.S., Collector
of the Panch Mahals.

Is of opinion that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).

Is not in favour of drawing any distinction between cultivating and non-cultivating landlords.

The PRESIDENT, Taluka Local Board,
Shahapur (Thana).

In his opinion no distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.

Mr. F. A. O. REBELLO, late Deputy
Accountant General, Bombay.

Does not think that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, District Local Board,
Bombay Suburban District.

Does not think that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, Taluka Local Board,
Bhiwandi (Thana).

In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). In his opinion there is no necessity of making any distinction between cultivating and non-cultivating landlords in fixing the assessment.
- Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad). In his opinion no distinction should be made between the cultivating and non-cultivating landlords.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhan-dhuka (Ahmedabad). Considers that a distinction between cultivating and non-cultivating landlords is not at all desirable because it would be a cumbrous and almost a difficult task to distinguish between cultivating and non-cultivating landholders.
- The PRESIDENT, Taluka Local Board, North-Salsette (Thana). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT Taluka Local Board, Nadiad (Kaira). Does not consider that any distinction should be made between cultivating and non-cultivating landlords.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. In his opinion there should be no such distinction between cultivating and non-cultivating landlords in fixing the assessment, because the percentage of non-cultivating occupants is extremely small in the Kaira District which is between 3 to 5 only and hence it is impolitic to make the suggested innovation.
- The PRESIDENT, Agricultural Association, Anand (Kaira). In his opinion there should be no distinction between the cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). In his opinion there should be no distinction between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- CENTRAL DIVISION.
- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. In his opinion no distinction should be made between the cultivating and non-cultivating landlords in fixing the assessment. Observes that the landowner who lets his land to another is a non-cultivating landlord as regards that land and there is no reason to make distinctions between him and other persons who invest money in land.

Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.

In his opinion if agricultural assessments are based at a fixed proportion of the profits of agriculture, it is not necessary to make any distinction between cultivating and non-cultivating landlords.

R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.

In his opinion a distinction should be made between cultivating and non-cultivating landlords as it will go to some extent to prevent the increase of absentee landlordism. Observes that if higher assessment is proposed, the landlord will shift it to the tenant. Thinks that a separate tax, something like income tax, may be levied on the rent received by absentee landlords.

The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).

States that in the opinion of the Association there should be no distinction between cultivating and non-cultivating landlords.

The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).

States that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.

In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, District Local Board, East Khandesh.

In his opinion a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.

In his opinion it is impossible to make any distinction between cultivating and non-cultivating landlords, as the line of demarcation is very vague and as landlords assist in cultivation in varying degrees.

The PRESIDENT, District Local Board, Sholapur.

In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).

Considers that in fixing the assessment no distinction should be made between cultivating and non-cultivating landlords.

The PRESIDENT, Taluka Local Board, Mawal (Poona).

In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The SECRETARY, Agricultural Association, Pachora (East Khandesh).

In his opinion no distinction should be made in fixing assessment between cultivating and non-cultivating landlords.

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.

In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).

Does not think that there is any necessity of making a distinction between cultivating and non-cultivating landlords in fixing the assessment.

The PRESIDENT, Deccan Dumaldars Sabha, Poona.

Does not consider that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. In his opinion a distinction between cultivating and non-cultivating landlords is undoubtedly desirable, especially in tracts such as the Konkan (e.g., Kolaba District) where the absentee landlord is a great evil and a distinct check on any progress towards improvement of agriculture. Observes:—"At the same time I am very doubtful whether the distinction is feasible in practice. It would probably result in an enormous crop of bogus entries in the Record of Rights and all kinds of difficult claims for exemption from the higher rate and the additional amount would almost certainly be exacted by the landlord from his tenant".
- The PRESIDENT, Taluka Local Board, Haveli (Poona). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- Mr. A. O. KOREISHI, Collector of West Khandesh. Considers that no distinction should be made between cultivating and non-cultivating landlords, as it will be factitious as well as fictitious and complicate the Land Revenue System. Remarks that moreover lands change hands and pass from cultivating to non-cultivating landlords and *vice versa* and that such a distinction will involve endless hair-splitting, as part of a field may be cultivated through tenants and part through the employment of servants, etc.
- The PRESIDENT, District Local Board, West Khandesh. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Considers that a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion there should be no such distinction as cultivating and non-cultivating landlords.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). States that the Board does not favour the opinion of making the distinction between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, District Local Board, Nasik. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Suggests that cultivating landholders with less than 5 acres of land should be exempted from assessment except local cess.

- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). In his opinion no distinction should be made between cultivating and non-cultivating landlords except in the term in which each is styled as a tenant and landlord.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Sholapur. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Agricultural Association, Junnar (Poona). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association. (W. K.). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). In his opinion there appears no necessity of making distinction between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). States that in case the principle of fixing the assessment permanently is not accepted, the cultivating class should be shown some leniency.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). In his opinion it is desirable that there should be a distinction between the cultivating and non-cultivating landlords. Considers that *bona-fide* cultivators ought to be protected from rackrenting at the hands of superior holders and observes that there is no reason why superior holders should not part with a share of their surplus profits, if any, in favour of Government.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri. Does not think that there shall be any distinction between the cultivating and non-cultivating landlords, since a cultivating landlord gets two-thirds of the gross income for his labour, while a non-cultivating landlord is to pay one-fourth of his net income.

- The PRESIDENT, Taluka Local Board, Paragad (Belgaum). In his opinion a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Considers that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. In his opinion a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Observes that any such distinction would render a land assessment quite impracticable for obvious reasons and would convert it into an income-tax varying with the individual in possession of the land. Adds that any such law could easily be evaded and the confusion in accounts would be so terrible as to render the administration of land revenue quite impossible.
- The PRESIDENT, District Local Board, Bijapur. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). Considers that a distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). Considers that any distinction between cultivating and non-cultivating landlords is unfair and inconvenient.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D. Is in favour of distinction between cultivating and non-cultivating landlords. Observes that present proprietorship generally means better cultivation and more production and that it also means higher profits and more revenue to the State. Remarks that concession to the cultivating landlords is likely to stimulate agricultural industry by penalising idleness and that the concession may also attract more intelligent class of men with better means to farming. Suggests that the non-cultivating landlord should be made to pay 25 per cent. more than the cultivating landlord.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that they are not for the distinction between cultivating and non-cultivating landlords in fixing the assessment or any other distinction, the principle being unsound and impracticable in economics.
- The PRESIDENT, District Local Board, Kanara. Considers that no distinction should be made between a cultivating and non-cultivating landlord, as it would amount to taxing labour in both cases.
- The PRESIDENT, Taluka Local Board, Bijapur. In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

- J. MONTEATH, Esq., I.C.S., Collector of Dharwar.** In his opinion no distinction should be made between cultivating and non-cultivating landlords.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).** States that the Association is of opinion that there is no reason to make a distinction between cultivating and non-cultivating landlords in fixing the assessment.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.** Thinks that it would be a mistake to attempt to make any such distinction as cultivating and non-cultivating landlords.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba.** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, District Local Board, Kolaba.** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum.** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar).** In his opinion no distinction should be made between cultivating and non-cultivating classes of agriculturists.
- The PRESIDENT, Taluka Local Board, Bage-wadi (Bijapur).** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba).** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur).** In his opinion no distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur).** In his opinion no distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur).** Observes that it would be very difficult to come to any distinction, because a cultivating landlord may not cultivate his field in the next year or a non-cultivating landlord may take up his cultivation next year.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar.** In his opinion no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

Question No. 6.—If so, what distinction do you propose ?

Name of officer or non-official gentlemen.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	<i>Vide</i> reply to question No. 5.
K. B. JAN MAHAMAD KHAN, Sind	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Pano Akil.	No answer given in view of reply to question No. 5.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Is of opinion that cultivating landlords should be charged half the usual settlement rates in canal and river irrigated tracts and exempted from assessment altogether in barani and well-irrigated tracts such as Kohistan of the Karachi and Tatta talukas. Considers that just as incomes under Rs. 2,000 per annum are exempted from the income tax, so holdings up to 20 acres in extent, provided they are cultivated by the landlords themselves may be exempted from payment of the land assessment. Observes: "When non-agriculturists who do not enjoy large incomes are exempted from paying any taxes to the State, I see no reason why small peasant occupants who generally live from hand to mouth should not be allowed similar relief. A poor person investing in land and starting as a peasant occupant should not be placed in a worse position so far as contribution to the State is concerned than another who invests in some petty trade and starts a small shop. I make distinction between Canal and river irrigated tracts on the one hand and barani and well irrigated tracts on the other because Government ought to take something even from poor and small land owners with a view to meet expenses incurred on the maintenance of canals and river bunds.
SYED MAHOMED KAMILSEAH, President, Zamindars and Jagirdars' Association, Tando Division.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Larkana.	No answer given in view of reply to question No. 5.
S. H. GOVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Hyderabad.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Hyderabad.	Proposes no distinction.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	No answer given in view of reply to question No. 5.
Mr. UDHARAM SHEWAKRAM, Zamindar Moya, Hyderabad.	Proposes no distinction.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	No answer given in view of reply to question No. 5.

R. E. GIBSON, Esq., I.C.S., Collector of Sukkur. No answer given in view of reply to question No. 5.

SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur. No answer given in view of reply to question No. 5.

K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot. No answer given in view of reply to question No. 5.

A. S. V. ACOTT, Esq., I.O.S., Deputy Commissioner, Upper Sind Frontier. No answer given in view of reply to question No. 5.

HAMID A. ALL, Esq., I.O.S., Collector of Thar Parkar. No answer given in view of reply to question No. 5.

The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. No answer given in view of reply to question No. 5.

The PRESIDENT, District Local Board, Sukkur. No answer given in view of reply to question No. 5.

N. H. HEY, Esq., I.O.S., Revenue Officer, Lloyd Barrage and Canals Scheme. Would suggest fixing the general rate of assessments with a view to securing the State a fair proportion of the landlord's rents and then allowing a rebate, say of an anna in the rupee or so, to the holder who could prove that he lived on and took an active personal part in the actual cultivation of any land.

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. In his opinion the non-cultivating landlords should pay 10 per cent. more than the prevailing rate of assessment.

Mr. HIRANAND KHEMSING of Hyderabad. No answer given in view of reply to question No. 5.

K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasid. No reply.

The PRESIDENT, District Local Board, Thar Parkar. Proposes no distinction.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. No answer given in view of reply to question No. 5.

The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). No answer given in view of reply to question No. 5.

The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Considers that the cultivating landlords should be given some relief by exempting a minimum rental from assessment in the case of uneconomic holdings on the lines of income exemptions of Rs. 2,000 per annum granted in the Income-tax, the industrial and commercial counter part of agrarian taxation.

The PRESIDENT, District Local Board, Panch Mahals. No reply.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. * *Vide* reply to question No. 5.

The PRESIDENT, Taluka Local Board, Anand (Kaira). No answer given in view of reply to question No. 5.

A. M. MCMILLAN, Esq., I.O.S., Collector of Surat. No answer given in view of reply to question No. 5.

- J. W. SMYTH, Esq., I.O.S., Collector of Kaira. No answer given in view of reply to question No. 5.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Does not propose any distinction.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). No answer given in view of reply to question No. 5.
- Mr. V. B. MARDHEKAR, Collector of Broach. Proposes no distinction.
- The THAKOR SAHEB of AMOD, Broach. No answer given in view of reply to question No. 5.
- The THAKOR SAHEB of KERWADA, Broach. *Vide* reply to question No. 5.
- The PRESIDENT, District Local Board, Broach. *Vide* reply to question No. 5.
- R. B. A. U. MALJI, Broach. In his opinion the distinguishing feature ought to be that in no case 50 per cent. of the rent should be levied as assessment.
- Sardar R. B. MOTILAL CHUNILAL, Broach. *Vide* reply to question No. 5.
- Mr. S. M. BHARUCHA, Collector of Thana. Would not propose any distinctions except those suggested in reply No. 1.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). No answer given in view of reply to question No. 5.
- W. C. TUDOR-OWEN, Esq., I.O.S., Collector of the Panch Mahals. No answer given in view of reply to question No. 5.
- The CHAIRMAN, Borsad Taluka Agricultural Association, (Kaira). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). No answer given in view of reply to question No. 5.
- Mr. F. A. C. REBELLO, Late Deputy Accountant General, Bombay. No answer given in view of reply to question No. 5.
- The PRESIDENT, District Local Board, Bombay Suburban District. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Bhivndi (Thana). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). No answer given in view of reply to question No. 5.
- Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad). No answer given in view of reply to question No. 5.
- Mr. R. B. PATEL, Late Director of Agriculture, Baroda. No reply.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). No reply.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). No answer given in view of reply to question No. 5.

The PRESIDENT, Taluka Local Board, Nadiad (Kaira).	No answer given in view of reply to question No. 5.
The PRESIDENT of the Gujarat Landholders' Association of the Kaira District.	No answer given in view of reply to question No. 5.
The PRESIDENT, Agricultural Association, Anand (Kaira).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Pardi (Surat).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Mandvi (Surat).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Chikhli (Surat).	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Chorasi (Surat).	No answer given in view of reply to question No. 5.

CENTRAL DIVISION.

O. H. BRISTOW, Esq., I.C.S., Collector of Satara.	No reply.
Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.	<i>Vide</i> reply to question No. 5.
R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.	<i>Vide</i> reply to question No. 5.
The PRESIDENT, Agricultural Association, Edlabad (E. K.)	No reply.
The PRESIDENT, Taluka Local Board, Karjat, (Ahmednagar).	No answer given in view of reply to question No. 5.
Sardar K. V. JOSHI, Retired Deputy Collector, (Ahmednagar).	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, East Khandesh.	In his opinion a distinction should be made as pointed out in reply to question No. 2.
O. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.	No answer given in view of reply to question No. 5.
The PRESIDENT, District Local Board, Sholapur.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).	Proposes no distinction.
The PRESIDENT, Taluka Local Board, Mawal (Poona).	No answer given in view of reply to question No. 5.
The SECRETARY, Agricultural Association, Pachora (East Khandesh).	No answer given in view of reply to question No. 5.
W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.	No answer given in view of reply to question No. 5.
The PRESIDENT, Taluka Local Board, Jalgaon (E. K.)	No answer given in view of reply to question No. 5.
The PRESIDENT, Deccan Dumaldars' Sabha, Poona.	No answer given in view of reply to question No. 5.

- J. R. HOOD, Esq., I.O.S., Collector of Sholapur. Has no distinction to propose as it does not seem feasible.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). No answer given in view of reply to question No. 5.
- Mr. A. O. KOREISHI, Collector of West Khandesh. No answer given in view of reply to question No. 5.
- The PRESIDENT, District Local Board, West Khandesh. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Sindkheda (W. K.) Considers that when a landlord is himself a cultivator and has no other means to maintain except land, the assessment should be fixed according to the circumstances and nature of soil, that when the holder of land does not cultivate a land himself but leases it to others, the assessment should be fixed greater than the former, provided that he should be an income-tax payer, a millowner or a business man, as he has got such means to maintain besides like those.
- The PRESIDENT, Taluka Local Board, Shahada (W.K.). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Dhulia (W.K.). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Nandurbar (W.K.) No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). No answer given in view of reply to question No. 5.
- The PRESIDENT, District Local Board, Nasik. No answer given in view of reply to question No. 5.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. No answer given in view of reply to question No. 5.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion assessment should be based on the distinction of lands, i.e., it should be based on the calibre or yielding capacity of the land.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Proposes that the assessment should be fixed on the productive capacity of the lands as ascertained from the classification records and also on the situation of the lands as near or distant from the village or bazar town, i.e., the facilities for marketing the produce. Suggests that the present method of fixing the assessment should be allowed to be continued.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (E.K.). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Sholapur. No reply.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). No answer given in view of reply to question No. 5.
- The PRESIDENT, Agricultural Association, Junnar (Poona). No answer given in view of reply to question No. 5.

- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W.K.). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Sakri (W.K.). No answer given in view of reply to question No. 5.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Considers that the cultivating class should have to pay $\frac{1}{3}$ th of the assessment less than that payable by non-cultivating class.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. No reply.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E. I.C.S., Collector of Kanara. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). *Vide* reply to question No. 5.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Thinks that cultivating landlords should be assessed at a higher rate, *i.e.*, by 25 per cent.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). No answer given in view of reply to question No. 5.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. Is of opinion that the assessment should be the same, but that there should be a separate tax in addition.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. No answer given in view of reply to question No. 5.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. *Vide* reply to question No. 5.
- The PRESIDENT, District Local Board, Bijapur. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). *Vide* reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). No answer given in view of reply to question No. 5.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D. *Vide* reply to question No. 5.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. No answer given in view of reply to question No. 5.
- The PRESIDENT, District Local Board, Kanara. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Bijapur. No answer given in view of reply to question No. 5.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. No reply.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). No answer given in view of reply to question No. 5.

- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). No answer given in view of reply to question No. 5.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. No reply.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. No reply.
- The PRESIDENT, District Local Board, Kolaba. No reply.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Ranennur (Dharwar). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). No answer given in view of reply to question No. 5.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). No answer given in view of answer to question No. 5.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). No answer given in view of reply to question No. 5.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. No answer given in view of reply to question No. 5.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. No answer given in view of reply to question No. 5.

Question No. 7.—What, in your opinion, is the best means of arriving at the rental value of lands ?

Name of officer or non-official gentleman.

Reply.

SIND.

H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.

States that the rental value of land (based upon leases for cash) cannot be arrived at and that in Sind, for practical purposes, it is an abstraction without meaning.

K. B. JAN MAHAMAD KHAN

In his opinion the best means of arriving at the rental value of lands is the quality of soil, nature of its cultivation and its productivity and quantity of water it commands from the canal on which it depends.

The PRESIDENT, Taluka Local Board, Pano Akil.

Does not answer the question.

R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.

States that a workable method of arriving at the rental value of lands is given in paragraphs 9-13 of the Commissioner's Special Circular No. 34.

SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.

States that he prefers to omit the use of the phrase "rental value" and to stick to the phrase "net profit of land", that so far as the case of Sind is concerned, the best method of ascertaining the "net profit" is to carry out crop experiments either of each survey No. which is the unit of assessment or, of each zamindar's holding, in his presence, with the aid of two Amins, of good and bad land, that after the gross produce is so determined, the cost of cultivation should be fairly and liberally calculated with the aid of the same agency and deducted out of the gross produce, and that this will be the "net profit" which will be even higher than "rental value". Observes that from the Government point of view, a share of "net profit" is more favourable than the share of rental value.

The PRESIDENT, District Local Board, Larkana.

In his opinion the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement excluding years of abnormal prices.

S. H. GOVERNTON, Esq., I.C.S., Collector of Hyderabad.

In his opinion the best means of arriving at the rental value of lands is from a consideration of the average range of prices in the past and their probable trend in the future, so far as this can be conjectured, the average yield of land, so far as this can be discovered at the time, so far as produced rents are concerned, and the prevailing rate of cash rents where cash rents are in vogue, together with a consideration of the factors which are likely to produce any probable change in those rents, or in the case of produce rents in their cash value in the near future.

The PRESIDENT, District Local Board, Hyderabad.

In his opinion the best means of arriving at the rental value of lands is to ascertain real rents paid by tenants to landlords.

The PRESIDENT, Taluka Local Board,
Hyderabad.

In his opinion an examination of *khasras*, *i.e.*, batai books of the landlords, taking into consideration the average produce of good and bad crop during the current settlement period would be the best means to arrive at the rental value of the lands, when the rental is realised by batai share, but when the rental is realised in money, *i.e.*, by lapo, the average lapo realised on good and bad land, should be taken into consideration.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar
and District Local Board Member,
Mirpur Bathoro.

Is of opinion that the use of words "rental value" should be altogether omitted from the process of assessment to be carried out in Sind and that experiments on the net value should be conducted with the aid of two Amins.

Mr. UDHARAM SHEWAKRAM, Zamindar,
Moya, Hyderabad.

In his opinion the best means of arriving at the rental value obtained in kind, as it is done in Sind, is to ascertain actual produce of an acre by experiment carried on in every deh in consultation with the zamindars by selecting the best as well as the worst produce and thereby striking the mean outturn per acre. Suggests that the zamindar's share can be struck according to the prevailing system of batai, that from this the actual cost of cultivation should be deducted and this should include every item of expenditure, clearance, reaper's dues, various artisans' dues, maintenance of horses, patwaris, etc., etc. Observes that the net profit of the zamindar will thus be clear.

Mr. HARDASMAL UDERNOMAL, Collector of
Nawabshah.

In his opinion the best means of arriving at the rental value of land is to find out the rents actually paid by a tenant (which includes a lessee) during the five normal years immediately preceding a revision of settlement and taking the average.

R. E. GIBSON, Esq., C.I.E., I.C.S., Collector
of Sukkur.

In his opinion the best means of arriving at the rental value of lands is by ascertaining the produce rent.

SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD,
Retired Deputy Collector, Shikarpur.

In his opinion the best means of arriving at the rental value of lands is to examine the account books of the persons, who take up lands on lease.

K. B. CHAKARKHAN SUHRANI, Zamindar,
and President, Taluka Local Board,
Kandkot.

In his opinion the following items should be taken into consideration in arriving at the rental value of lands :

(1) market value of grain, (2) conveniences of water supply, (3) amount of the profits derived from the land, (4) on certain surroundings such as proximity of big markets where the grain could be sold.

A. S. V. ACOTT, Esq., I.C.S., Deputy
Commissioner, U. S. Frontier.

In his opinion the best means of arriving at the rental value of lands is considerations of quality of soil, nature and cost of cultivation, productiveness and value of produce, method of irrigation, availability of water, etc. Remarks that crop experiments are useful.

HAMID A. ALI, Esq., I.C.S., Collector of
Thar Parkar.

States that agricultural assessment is determined in Sind by taking into consideration the following facts, *viz.*, (1) quality of soil, (2) facility of water supply, (3) estimated outturn, (4) prices, (5) economic condition of the people and (6) communications. States that these principles are quite suitable for conditions of Sind and considers that the Record of Rights would generally be a fair guide for ascertaining rental value.

- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. Considers that the rental value is unnecessary when the net produce is proposed to be taken into account.
- The PRESIDENT, District Local Board, Sukkur. States that the rental value is not required at all for reasons explained in reply to question No. 3.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. *Vide* reply to question No. 8.
- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. In his opinion the best means of arriving at the rental value of lands is by means of carefully conducted crop experiments and also by the prevailing rate of rent or "Grio" as is charged by landlords to tenants.
- Mr. HIRANAND KHEMSING of Hyderabad . . . Replies as follows:—"By rental value I understand the actual rent which a willing lessee will be prepared to pay to a willing landlord in the open market. In Sind leases of agricultural land are very rare. Zamindars mostly have their lands cultivated by *haris* on the *batai* system. Where leases are executed, they afford a sure index of the rental value. Where land is cultivated on the *batai* system, the share of the zamindar represents to him the cost of clearance and bund work, wages paid to *kamdar*, *karara* and *wahi*, stable expenses, the interest on capital spent on the field work, and many other sundry expenses. Over and above these is his own charge for supervision. The balance will represent the rental value of land. To find out this real rental value it is essential that an independent tribunal should assess the gross produce and the cost of cultivation. On this tribunal both the Government and the zamindar should be represented. An umpire will serve as a check on the vagaries of both. Unless a tribunal of this kind is set up, the fixity of the rental value by a Settlement Officer is a mockery and a delusion."
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin. No reply.
- The PRESIDENT, District Local Board, Thar Parkar. Observes that the practice of giving lands on rent is very rare in Sind and its introduction will not be a welcome one.
- NORTHERN AND BOMBAY SUBURBAN DIVISIONS.
- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. Observes that the form of this question appears to be appropriate only in case the answer to question 3 was in the affirmative. States:—"There is no great difficulty in ascertaining the rental value of land. But this is not the true aim of a Settlement Officer's inquiries. At the risk of repeating myself *ad nauseam*, I assert that the aim is to ascertain the profits of agriculture and that the inquiry into rental value is merely a step towards that end."
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). States that no general principles can be laid for determining what is the real rent and that individual cases have to be examined carefully for determining the real rent from agriculturists and assessment point of view.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Considers that in the absence of *Pahani* Patraks, the Record of Rights or the Registration Office would be the means of ascertaining the rental value.

- The PRESIDENT, District Local Board, Panch Mahals. In his opinion there are no best means of arriving at the rental value of land as rents are fixed according to the self interest of each individual.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. Refers to the reply to question No. 3 and adds that inquiries from the holders of the lands in the vicinity will also help us in arriving at an approximate rent. Remarks that no hard and fast rules can be laid down for the purpose.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion the best means of arriving at the rental value of lands is by calculating the rents of lands for the previous ten years.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. Considers that the best means of arriving at the rental value of lands is from records of actual money rents, combined with a study of the system of landholding and cultivation and a scientific study of the productivity of lands of different types. Remarks that without a thorough knowledge of the latter, the mere figures of rents paid will not give direct information as to the true surplus of the nature of economic rent.
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. *Vide* reply to question No. 3.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. States that rental value of lands depends upon several things and no definite rule or rules can be laid down to fix it.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). In his opinion the best means of arriving at the rental value of lands is as follows:—
“All the legitimate expenses of cultivation including the assessment should be deducted. One-third of the net profits in the case of good lands and one-fourth or one-fifth in the case of inferior lands should be taken as equivalent to the rental value.”
- Mr. V. B. MARDHEKAR, Collector of Broach. Considers that the best means of arriving at the rental value of land is to collect the statistics from the existing Record of Rights as laid down in the instructions to Settlement Officers (page 394, Vol. II, Survey and Settlement Manual). Observes that as a matter of fact rent statistics are collected for each period of ten years during the currency of an expiring settlement, abnormal years being excluded. States that in revising the assessment, prevailing rents in the various groups in the last ten years are taken as a guide and considers that there is no necessity to improve upon the present practice followed by survey officers under the instructions of Government.
- The THAKOR SAHEB OF AMOD, Broach. . . Knows no satisfactory method to serve as a basis for fixing assessments.
- The THAKOR SAHEB OF KERWADA, Broach. *Vide* reply to question No. 5.
- The PRESIDENT, District Local Board, Broach. In his opinion the best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement excluding years of abnormal prices, and suggests that the preceding ten years should be taken into account for this purpose.

R. B. A. U. MALJI, Broach.

States that subject to his reply to question No. 18, the last ten years' average should be the basis in the case of non-cultivating landlords, that this should be verified with the Records of Rights, that in the case of actual cultivators the rental value should be based on the income estimated by the Panch consisting of one Member of the Legislative Council for the district, one taluka local board member, one cultivator's representative elected by the village in the presence of an officer appointed by the Collector not inferior in rank to a Circle Inspector, and one representative of the Agricultural Department to be nominated by the Director of Agriculture or his Deputy with the Sub-Divisional Officer as Sir Panch.

Sardar R. B. MOTILAL CHUNILAL, Broach.

Replies that he has already stated in the answer to question No. 3 that the rent is not fixed on the basis of profits.

Mr. S. M. BHARUCHA, Collector of Thana.

In his opinion the rental value should be determined by actual collection of reliable statistics, that care should be taken over their collection, as besides the payment of paper-rent, various "haks" are customarily collected by landlords in many tracts.

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).

States that the rental value of lands and the maximum rate of it should be arrived at in the following manner:—

(a) the rental value of lands rented on assessments in cash should be fixed at the average of the past ten years' total;

(b) where the rent is levied in kind, the figures of the produce accrued to the landlords in the past ten years should be ascertained by a local inquiry or from the accounts of the landlords if they are available and are reliable and the cost of management, manure, etc., should be deducted therefrom. An average of the net produce (of ten years) thus obtained should then be taken;

(c) the average thus arrived at should be taken as the maximum rental value;

(f) after the rental value is settled as above the maximum rate of it should be fixed as under:—

(1) The market value of the best agricultural lands in the village should be ascertained by a local inquiry and from the records. In ascertaining it, the lands to which higher value may be set on account of their usefulness for house sites at that time or in the near future, should be left out of consideration.

(2) Interest at 6 per cent. on that market value should be calculated and that amount should be deducted from the rental value. 10 per cent. of the figure thus left should be taken as the maximum rate of it."

The PRESIDENT, Taluka Local Board, Mahim (Thana).

States that as the term rental value is a very wide term and is capable of having two or more meanings to it, it is not possible to answer this question.

W. O. TUDOR-OWEN, Esq., I.C.S., Collector
of Panch Mahals.

No reply.

The CHAIRMAN, Borsad Taluka Agricultural
Association (Kaira).

Considers that the sure test to find out the real rental value of lands is first to find out the gross produce of lands, of which $\frac{3}{5}$ th portion would go for the labour and other charges of cultivation, while the remaining $\frac{2}{5}$ th share should be taken as a fair share for the ownership of lands and that this $\frac{2}{5}$ th share of the gross produce should be taken as the rental value of lands.

The PRESIDENT, Taluka Local Board,
Shahapur (Thana).

States that the Board suggests that out of the total crop-yield $\frac{2}{3}$ rd should be considered as cost and labour and $\frac{1}{3}$ rd should be treated as the net profit, and that the rental value of lands should be based on this net profit, provided that the question of interest is taken into consideration.

Mr. F. A. C. REBELLO, late Deputy Account-
ant General, Bombay.

Does not think of any method of arriving at the rental value better than the present which has been evolved after years of experience.

The PRESIDENT, District Local Board,
Bombay Suburban District.

Does not think of any method of arriving at the rental value better than the present which has been evolved after years of experience.

The PRESIDENT, Taluka Local Board,
Bhiwandi (Thana).

Reply not understood.

The PRESIDENT, Taluka Local Board,
Dahanu (Thana).

No reply.

The PRESIDENT, Taluka Local Board,
Wada (Thana).

In his opinion the rental value of lands should be ascertained by taking average of five years' rental value of lands.

Mr. M. D. PATEL, on behalf of the Kharicut
Canal Farmers, Taluka South Daskroi
(Ahmedabad).

Answer not to the point.

Mr. R. B. PATEL, late Director of Agri-
culture, Baroda.

In his opinion the nearest approach to the rental value of unimproved land can be arrived at by taking the actual rents on lands on the borders of village sims.

The SECRETARY, Ohudasama Girasia
Association, Tagdi, Taluka Dhandhuka
(Ahmedabad).

States that the Association is in favour of the present method of assessment and does not wish that the rental value should be fixed at all.

The PRESIDENT, Taluka Local Board, North
Salsette (Thana).

In his opinion the rental value should be based according to the principle laid down in section 107 of the Code, i.e., income of land and the situation of land.

The PRESIDENT, Taluka Local Board,
Nadiad (Kaira).

Invites attention to the reply to question No. 3 and suggests that the profits of agricultural land and its actual natural average productivity should be the only data on which the assessment should be based.

The PRESIDENT of the Gujarat Land-
holders' Association of the Kaira
District.

States that in the opinion of the Association the actual net profits of agricultural land should be taken as the best means of arriving at the rental value of lands.

- The PRESIDENT, Agricultural Association, Anand (Kaira). In his opinion the best means of arriving at the rental values of lands is by calculating net profit in rents of lands for the previous ten years.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). In his opinion the best means of arriving at the rental value of lands is by taking the average income of the land for three years and situation of the land.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Cannot give any opinion.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). Considers that the best means of arriving at the rental value of lands is the gross produce of the field *minus* Government assessment and cost of cultivation and suggests that net agricultural produce should be taken into account while considering rental value of the agricultural lands, when lands are cultivated by the agriculturists themselves, while in the case of superior holders, real rents paid in cash should be taken into account.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). In his opinion the best means of arriving at the rental value of lands is :—
 (1) outturn of crops,
 (2) labour demand and charges,
 (3) thick or thin population of cultivating class.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). No reply.

Central Division.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. Considers that the best means of arriving at the rental value of land is to ascertain the rents actually paid in recent years for that or similar land, but suggests that care should be taken to eliminate any leases determined by other than purely economic consideration.
- Mr. C. S. PATEL, Deputy Director of Agriculture North-Central Division. States that the best means of arriving at the rental value of lands is considered the rents paid by tenants to non-cultivating land-lords after deducting the assessments.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. States that unless one thinks of economic rents, the rents (competitive or economical) will have to be arrived at on the basis of actual transactions and that these will naturally vary from tract to tract according to the supply of land and tenants. Remarks that economic rents are possible in countries where the factors of production are well balanced and are in mobile condition and that since we have too little land in proportion to the population, economic rents are impossible.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). Thinks that the best way of arriving at the proper rent of land is to estimate at so many times the assessment and suggests that from the actual rents in the Peta, the following scale may be taken :—

“ For lands having an assessment of 1 to 2 Rs. three times, and for lands assessed from Rs. 3 and above six times the assessment. ”

The PRESIDENT, Taluka Local Board,
Karjat (Ahmednagar).

In his opinion the best means of arriving at the rental value of lands is from the capacity of the land as well as the demand for cultivation.

Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar.

States that he answers this question subject to his contention that rent alone should not be the basis for fixing the assessment. In his opinion the means of arriving at the rental value of the lands is as follows :—

“ Villages of ordinary size, which are not too close to industrial towns should be selected for this purpose. In each of them all the cases of lands, given on leases, should be examined by going into their history for the past period—say five years. In examining them cases of tenants, who were their former owners should be left out of consideration. Similarly cases of lands, which have been fallow for some years and are brought under plough recently should not be taken into account, for in their case, for the first few years, after being brought under plough, the outturn is expected to be very abnormal and hence the offer of high rent. Among them there may be some cases in which the relation between the tenant and landlord is of sawkari nature and the rent, the former pays, is of the nature of interest or of instalment, which the latter expects to receive. These cases shall have to be excluded. The remaining cases, will, of course, be of the kind, the study of which will give us the idea of rental value in the tracts from which they are ”.

The PRESIDENT, District Local Board, East Khandesh.

In his opinion the rental value of lands can be arrived at by ascertaining the amount offered by a tenant to the landlord *minus* the interest, say at 6 per cent. per annum, on the market value of land.

C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.

In his opinion the best course is to ascertain the rents paid in open competition by tenants to landlords during the period of ten years preceding a revision settlement, excluding years of abnormal conditions.

The PRESIDENT, District Local Board, Sholapur.

Considers that the rental value should be found out from an average of a group of 12 years, that this group should include years of bumper and normal crops and of scarcity and that actual rent notes should be its basis.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).

In his opinion no other practical means can be ascertained to arrive at the rental value of lands other than the present means.

The PRESIDENT, Taluka Local Board, Mawal (Poona).

In his opinion the quality of the land should be primarily taken into account for the settlement of the rental value of land, and the depth, etc., nature of soil, and its retentive power of keeping moisture, etc., should be taken to decide the quality of land.

The SECRETARY, Agricultural Association, Pachora (East Khandesh).

In his opinion the rental value should be calculated upon the actual value of the product at the village *minus* the cost of cultivation including supervision charges.

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.

In his opinion the best means of arriving at the rental value of lands is verifying by personal inquiry recorded leases, oral or documentary, to find out antecedent relations between landlord and tenant and the proportion of rent actually paid to rent reserved, so as to arrive at the real economic rent.

The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).

No reply.

The PRESIDENT, Deccan Dumaldar' Sabha, Poona.

States that though the Sabha does not agree to the fixing of the basis on the rental value, it considers that the best means of arriving at the rental value of lands is from the current demands and offers based on actual transactions by common consent in the uniform tract concerned.

J. R. HOOD, Esq., I.C.S., Collector of Sholapur.

States:—"The only practical means of arriving at the rental value of lands is by collecting information in the village as to the actual rents agreed upon and paid during the last two or three years. The actual rent paid often varies with the character of the season but the agreed rent varies little from year to year and can usually be ascertained with considerable accuracy by careful enquiry in the village, as all the villagers know quite well the normal rent of any given field. Moreover it is often on record in a written lease. Individual landlords and tenants will frequently give false and contradictory information as to the rent of fields in which they are personally interested, but their very contradictions usually indicate the truth and this can be corroborated by enquiries from disinterested persons. I have no hesitation in saying that an enquiry officer is more likely to find out the true rent than he is to find out the actual crop produced during the last ten years as required by Mr. Shivdasani's scheme, because in the latter case both landlord and tenant will be at one in supplying false information."

The PRESIDENT, Taluka Local Board, Haveli (Poona).

States that though the Board does not agree to the fixing of the basis on the rental value, it considers that the best means of arriving at the rental value of lands is from the current demands and offers based on actual transactions by common consent in the uniform tract concerned.

Mr. A. O. KOREISHI, Collector of West Khandesh.

Suggests that an average of ten years' rent may be considered as a basis for arriving at the rental value of lands, abnormal years being excluded, and also the rents remitted and not actually realised, and considers that rents paid in open competition are rather unusual and should not be taken into account.

The PRESIDENT, District Local Board, West Khandesh.

In his opinion the best means of arriving at the rental value of lands is to take an average of ten years' rents paid in each village.

The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh).

In his opinion the best means of arriving at the rental value of lands is to ask the Sub-Registrars to supply the information regarding the deeds executed in their offices and to verify them with the Record of Rights of the village.

- The **PRESIDENT**, Taluka Local Board, Shahada (West Khandesh). Answer not clear.
- The **PRESIDENT**, Taluka Local Board, Dhulia, (West Khandesh.) In his opinion rental value should be arrived at on the actual net profits of the land during the last 10 years.
- The **PRESIDENT**, Taluka Local Board, Nandurbar (West Khandesh). Does not answer the question in view of his reply to question No. 3.
- The **PRESIDENT**, Taluka Local Board, Malsiras (Sholapur). No answer given in view of reply to question No. 3.
- The **PRESIDENT**, District Local Board, Nasik. In his opinion the best means of arriving at the rental value of lands is by open competition.
- The **MANAGING DIRECTOR**, Central Agricultural Institute, Poona. In his opinion the best means of arriving at the rental value of lands is from current demands and offers based on actual transactions by common consent that have passed into execution and not mere oral or paper agreements and suggests that generally average rates struck in the uniform tract should be the guide.
- The **PRESIDENT**, Agricultural Association, Baramati (Poona). States that it is very difficult to arrive at an approximately correct rental value of lands, as their increase or decrease is dependent upon several causes beyond our control.
- The **PRESIDENT**, Taluka Local Board, Bhimthadi (Poona). States that it is very difficult to arrive at the correct rental value of lands as the increase or decrease of rent depends upon the urgency or otherwise of the tenants and the landowners to take and let out for cultivation the lands respectively.
- The **PRESIDENT**, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh). States that he is not in a position to suggest any correct method of finding out the correct, proper and *bona fide* rental, but suggests that increase due to effects of all factors which operate to increase the rental should be eliminated and the remainder should be taken as the true rental.
- The **PRESIDENT**, Taluka Local Board, Sholapur. Does not reply.
- The **PRESIDENT**, Taluka Local Board, Sirur (Poona). States that no theoretical definite principles can be laid down for arriving at the rental value of lands. Considers that the current prices, the demand arising out of the lack of sufficient available lands of non-cultivating and absentee landlords, the sufficiency or otherwise of agricultural cattle, the kind and value of lands and so on, are the factors which must be taken into consideration before fixing the rental value of lands in a tract.
- The **PRESIDENT**, Agricultural Association, Junnar (Poona). In his opinion the best means of arriving at the rental value of lands is to take average of the amounts of actual rents paid for each kind of land.
- The **HONORARY SECRETARY**, Dhulia Taluka Agricultural Development Association, (West Khandesh). Does not answer this question in view of answer to question No. 3.

- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). States that as the produce of land is uncertain owing to want of rain, the permanent rental value cannot be fixed.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). In his opinion rental value should be fixed on consideration of the local conditions and the state of the produce.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). In his opinion the actual income from land *minus* actual expenditure on the production of the crop and the wages of the cultivator should represent the rental value of land.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. In his opinion the best means of arriving at the rental value of lands is that suggested in question No. 8.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. Replies :—
"Ascertain from actual transactions the average letting value per acre of homogeneous lands in a given tract and compare it with any system of dividing the produce and the expense of cultivation which may prevail in the same or in similar tracts."
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Reply given is not to the point.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri. Considers that the best method of arriving at the rental value of lands will be to observe crops of lands of average qualities and classify them into 3 and 4 classes, then take the gross income of such areas and fix the assessment as mentioned in replies to questions Nos. 3 and 4.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Approves of the method of ascertaining real rents described in question No. 8.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). In his opinion the best means of arriving at the rental value of lands is to take actual rent received *minus* the tax paid up.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. In his opinion the best means of arriving at the rental value of lands is to find out the actual net profit.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. In his opinion the average rental of lands for 15 years immediately preceding the revision settlement is the most practical means of arriving at the average rental of lands with due regard to special circumstances. Suggests that the rental of lands let out for a single year, or at most, two or three years, should not generally be taken into consideration in arriving at the average, and considers that leases for a period of five years or more are the only correct indications.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. Considers that the only way of arriving at the rental value is to collect the facts from the Records of Rights.
- The PRESIDENT, District Local Board, Bijapur. In his opinion the best means of arriving at the rental value is as follows :—
"If the land is leased on cash rent, the average of the cash rent for the last five years, *minus* the average amount spent each year by the landlord for improvement and other necessary charges. If the land is not leased on cash rent then the average rent of adjoining lands to be calculated as per above process."

- The PRESIDENT, Taluka Local Board, States that it is very difficult to find out rental
Muddebihal (Bijapur). value.
- The PRESIDENT, Taluka Local Board, States that this is not quite easy. In his
Bagalkot (Bijapur). opinion 6 per cent. as calculated on the current
rate of interest ought to be the return to the
landlord on the actual investment on lands or
its value should be ascertained by local
conditions of the productivity of the soil.
- Mr. S. S. SALIMATH, Deputy Director of Observes that under the existing conditions
Agriculture, Southern Division. of land, labour and capital, the rental value
stands very near to half the profits of agriculture
in dry farming. Suggests that the profits of
agriculture in various tracts should be carefully
worked out and rental rates reduced from the
same and compared with fairly long term leases
extending over a period of 5 years or more.
- R. S. S. A. NADKARNI, Member, Taluka Do not answer this question as they are for a
Local Board, Ankola, in consultation permanent settlement.
with some of the cultivating and non-
cultivating landholders.
- The PRESIDENT, District Local Board, In his opinion the Record of Rights maintained
Kanara. by Government is the best means of arriving at
rental value of lands and where such statistics
are not available, the rental value of neigh-
bouring lands having such statistics should be
taken as a basis.
- The PRESIDENT, Taluka Local Board, States that as the rates vary and famines
Bijapur. occur often, assessment should be taken as the
basis.
- J. MONTEATH, Esq., I.C.S., Collector of In his opinion the best means of arriving at the
Dharwar. rental value of lands is by ascertaining real rents
paid during three preceding normal years, in the
neighbourhood, and taking an average.
- The PRESIDENT, Taluka Local Board, No reply given.
Sampgaon (Belgaum).
- The PRESIDENT, Khoti Association, Chiplun In his opinion the best means of arriving at the
(Ratnagiri). rental value of lands is to ascertain the actual
rent paid by tenants to landlords during the
years immediately preceding a revision settle-
ment, the years of famine including and observes
that the prices cannot be a test to ascertain the
rental value of any land.
- A. W. W. MACKIE, Esq., I.C.S., Collector Does not answer.
of Belgaum.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. States that rent is the result of bargaining no-
less than is a sale, that settlement officers do
not stress the deductions made from sale
figures as it has been the practice to emphasise
those made from the figures of rent, but that the
factors that influence rent are as myriad as those
that influence sales.
- The PRESIDENT, District Local Board, In his opinion the best means of arriving at
Kolaba, the rental value of lands is the rents agreed
upon to be paid on written kabulayat by tenants-
to landlords.
- The SECRETARY, Deccan Non-Brahmin States that wherever there is a competition
League, Belgaum. among tenants, it is the best means for arriving
at the rental value of the lands, but that this
implies that supply and demand are equal.
Observes that competition will not be of any
avail in the determination of the rental value of
land.

- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). Does not reply to this question as he does not favour rental value of land to be the basis for fixing assessment.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). In his opinion the best means of arriving at the rental value of lands is as follows :—
“The value of land is to be made by taking into consideration the average sale price prevalent during five years previous to the settlement. There is one year of good harvest in four years. So interest at not more than 4 per cent. is to be calculated on the value of the land. This rental value includes the cost of cultivation and other incidental charges.”
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). Refers to answers to questions Nos. 1 and 2.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). In his opinion the rental value of each land may be fixed on its productive capacity, as proposed by Mr. Shivdasani.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). In his opinion the rental value of each land may be fixed on its productive capacity as proposed by Mr. Shivdasani.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). In his opinion the normal yield of a field and its value arrived at on the basis of normal prices should be the means of arriving at the rental value of land.
- H. L. Fox, Esq. I.C.S., Collector of Ratnagiri. In his opinion the rental value of lands should be determined by a scrutiny of recorded rents and local inquiry.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. In his opinion the best means of arriving at the rental value of lands is to find out the average of the rental of such lands as are mentioned in reply to question No. 3 for a period of not less than 30 years immediately preceding the revision settlement.

Question No. 8.—Do you consider the best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices ?

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that rents in Sind are a share of produce fixed by custom and that their value can only be ascertained by persistent questioning, examination of harvest accounts and experiments in the matter of crop outturn.
K. B. JAN MAHAMAD KHAN, Sind	.. In his opinion this is also one of the means, but as it is often misleading it will not serve as a useful basis.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	His answer is in the negative. Remarks that the question can scarcely be made to apply in Sind and does not think that we should get enough instances to be of any value.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that this question does not arise in Sind, for there is no open competition but batai system is the rule and cash rent an exception. Does not therefore consider it possible to ascertain rental value in Sind by the means indicated in the question.
The PRESIDENT, District Local Board, Larkana.	Approves of the means of arriving at the rental value of lands suggested in this question.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	States that he has not understood the question. Observes that there is usually no open competition so far as agricultural rents are concerned, and that there is no means of ascertaining the actual rents paid over any considerable number of years.
The PRESIDENT, District Local Board, Hyderabad.	Approves of the means of arriving at the rental value of lands suggested in this question.
The PRESIDENT, Taluka Local Board, Hyderabad.	States that there is no open competition in Sind. In his opinion rents paid in open competition by tenants to landlords are no real rents, because oftentimes such rents are false and cannot be relied upon for equitable rental value.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar, and District Local Board Member, Mirpur Bathoro.	States that there being no competition system in Sind, this question does not arise at all.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	States that rents paid in open competition by tenants to landlords are no real rents, because open competition evokes other considerations than those of real profits of those transactions, and deductions from such transactions will not give real economic rent. Remarks that oftentimes such rents are false and cannot be relied upon for equitable rental value.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Vide reply to question No. 7.

- R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur. States that cash rents are not representative in most cases, as they are influenced by several factors which falsify their apparent value.
- SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur. *Vide* reply to question No. 7.
- K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot. Agrees that the means of arriving at the rental value of lands is as suggested in this question.
- A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier. States that the method suggested in this question is not practicable in Sind.
- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar. States that in Sind the tenants pay rent mostly in kind to the landlords in accordance with long standing usage, the share given generally varying according to the mode of irrigation.
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. Approves of the means of arriving at the rental value of lands suggested in this question, but is of opinion that the net produce be determined by ascertaining the average produce and then deducting the average cost on cultivation for the past 10 years.
- The PRESIDENT, District Local Board, Sukkur. States that the rental value is not required at all for reasons explained in reply to question No. 3.
- N. H. HEY, Esquire., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. Agrees that the best means of arriving at the rental value of lands is as suggested in this question provided there are enough tenancies to give a reliable average for the tract. Observes:—
 "Produce rents can be converted into cash at average prices and then treated as cash rentals for computation, but where the system is one of 'battai' (Matayer tenancy), as in Sind, all that can be done is to ascertain, as nearly as possible, the net share of the outturn taken by the landlord and then to estimate the average yield. Where there are too few tenancies to be a safe guide and the land is nearly all held by cultivating peasant occupants all that can be done is again to estimate the yield and then work out—by comparison of such rentals as are forthcoming, the customs of 'battai' and if any, in this and neighbouring or similar tracts and the like; what portion of this may be assumed to be the landlords' share, and treat this as the rental value. If this proves too vague, the only alternative is to fall back on the old Indian principle of a definite fraction of the gross outturn as the revenue due to the State."
- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. Agrees that the best means of arriving at the rental value of lands is in the way suggested in this question.
- Mr. HIRANAND KHEMSING, Hyderabad. States that in Sind there is no open competition by tenants to landlords and considers that this question need not therefore be answered so far as Sind is concerned.
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin. No answer.

The PRESIDENT, District Local Board, Thar Parkar. States that the practice of giving lands on rent is very rare in Sind and its introduction will not be a welcome one.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.O.S., Collector of Ahmedabad. Agrees that to ascertain real rents the figures of the years immediately preceding the revision settlement should be taken. Observes that abnormal prices do not affect rents, and it is not desirable to exclude any years from the period taken.

The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). States that open competition rents cannot be taken as the real rent.

The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Approves of the means of arriving at the rental value of lands suggested in this question.

The PRESIDENT, District Local Board, Panch Mahals. Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. In his opinion the means of arriving at the rental value of lands suggested in this question can be useful, provided it does not assume a speculative nature.

The PRESIDENT, Taluka Local Board, Anand (Kaira). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

A. M. MACMILLAN, Esq., I.O.S., Collector of Surat. Does not answer the question because he does not know what an abnormal price is.

J. W. SMYTH, Esq., I.O.S., Collector of Kaira. No answer given in view of reply to question No. 3.

R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Proposes that the average of all the years, i.e., the tenure of assessment should be considered, if that is the only means, instead of taking the average of some few preceding years immediately preceding a revision settlement.

The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

Mr. V. B. MARDHEKAR, Collector of Broach. *Vide* reply to question No. 7.

The THAKOR SAHEB of Amod, Broach. Would like to know the meaning of "real rent", before he can answer the question.

The THAKOR SAHEB of Kerwada, Broach. Does not follow the question.

The PRESIDENT, District Local Board, Broach. *Vide* reply to question No. 7.

R. B. A. U. MALJI, Broach. *Vide* reply to question No. 7.

Sardar R. B. MOTILAL CHUNILAL, Broach. Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question, because it will lead to dishonesty on the part of both the tenants and landlords.

Mr. S. M. BHARUCHA, Collector of Thana. In his opinion the method described in this question would be suitable if there is real competition.

- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
- W. O. TUDOR-OWEN, Esq, I.C.S., Collector of the Panch Mahals. Approves of the means of arriving at the rental value of lands suggested in this question.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Does not consider the way suggested in the question as the best one to find out the rental value of lands.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that the Board does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Does not think that the assessments should be based on competitive rents at all.
- The PRESIDENT, District Local Board, Bombay Suburban District. Does not think that the assessments should be based on competitive rents at all.
- The PRESIDENT, Taluka Local Board, Bhivndi (Thana). In his opinion rent should not be ascertained by rents paid in open competition by tenants.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). Does not reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). States that the real rents paid in open competition should not be considered to be the real rental value.
- Mr. M. D. PATEL on behalf of the Khari-cut Canal Farmers, Taluka South-Daskroi (Ahmedabad). Does not reply.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. Does not agree that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). Does not consider that the best means of arriving at the rental values of lands is to ascertain real rents paid in open competition by tenants to landlords.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid by the tenants to landlords.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords, because rentals paid for agricultural land are sometimes the results of unfair demands on the part of landlords on account of scarcity of cultivated land and extravagant offers by cultivators as a result of unhealthy competition between them. Observes that they do not generally represent the offers regulated by the actual productivity of the land and hence any assessment based upon such misleading data is sure to prove coercive and unpopular.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that the Association does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.

- The PRESIDENT, Agricultural Association, Anand (Kaira). Agrees that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords, provided the expenses by the small landholders to improve their land by manuring and keeping lands *vasal* should be taken into consideration.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). States that the Board does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid by the tenants to landlords.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Does not agree that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). States that in the case of superior holders, the best manner of arriving at the rental value of lands is the actual rents paid by tenants to the superior holders during the years preceding a revision settlement, excluding years of famine and scarcity when land revenue assessments are either suspended or remitted under the existing remission and suspension rules.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Answer not clear.
- The PRESIDENT, Taluka Local Board, Ohorasi (Surat). No reply.

CENTRAL DIVISION.

- G. H. BRISTOW, Esq., I.O.S., Collector of Satara. Approves of the method of arriving at the rental value of lands proposed in this question, but considers that abnormal years should not be excluded. Observes:—"It is difficult to say what are 'abnormal prices'. If prices of agricultural produce are abnormally high then rents will probably be abnormally high and assessments should be the same. It is better to include good and bad years and take the average. If the abnormal years are all years of high prices, then rents will be high and the land-owners will get the profit and should pay more assessment."
- Mr. G. S. PATEL, Deputy Director of Agriculture, North-Central Division. Approves of the means of arriving at the rental value of lands suggested in this question.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. *Vide* replies to questions Nos. 3 and 7.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). States that rents paid in open competition are not the surest means to ascertain the real rental value of land.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). States that the Board does not think that rent should be ascertained by open competition.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. In his opinion this is one of the means to ascertain real rents, but observes that one shall have to be cautious in accepting its result.
- The PRESIDENT, District Local Board, East Khandesh. Approves of the means of arriving at the rental value of lands suggested in this question, subject to deductions as proposed in reply to question No. 7.

- O. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. Approves of the means of arriving at the rental value of lands suggested in this question.
- The PRESIDENT, District Local Board, Sholapur. Does not consider that the best means of arriving at the rental value of lands is to ascertain rents paid in open competition.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). States that such a system is not in vogue in this taluka.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). Does not consider that the best means of arriving at the rental value is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). *Vide* reply to question No. 7.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question ; and remarks that it is the absurdest and mischievous principle of fixing the assessments.
- J. R. HOOD, Esq., Collector of Sholapur. Approves of the means of arriving at the rental value of lands suggested in this question.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in the question ; and remarks that it is the absurdest and mischievous principle of fixing the assessments.
- Mr. A. O. KOREISHI, Collector of West Khandesh. *Vide* reply to question No. 7.
- The PRESIDENT, District Local Board, West Khandesh. *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Approves of the means of arriving at the rental value of lands suggested in the question.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in the question.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). No answer given owing to the reply to question No. 3.
- The PRESIDENT, District Local Board, Nasik. Considers that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition.

- The **MANAGING DIRECTOR**, Central Agricultural Institute, Poona. Does not agree that the best means of arriving at the rental value of lands is in the way suggested in the question.
- The **PRESIDENT**, Agricultural Association, Baramati (Poona). States that open competition regarding rents is not possible in villages; that sometimes rents are offered at a higher rate with the hope that the prices then prevailing would be maintained or would increase and that sometimes higher rents are offered with a view that he may not be forced to leave the land. Observes that such higher rents are in majority of cases realised with great difficulty and that if rents are offered in open competition still, it cannot be accepted as a safe guide to fix the assessment on their basis.
- The **PRESIDENT**, Taluka Local Board, Bhimthadi (Poona). States that open competition regarding rents is not made and heard of in villages.
- The **PRESIDENT**, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
- The **PRESIDENT**, Taluka Local Board, Sholapur. Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
- The **PRESIDENT**, Taluka Local Board, Sirur (Poona). Does not consider that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
- The **PRESIDENT**, Agricultural Association, Junnar (Poona). Approves of the means of arriving at the rental value of lands suggested in this question.
- The **HONORARY SECRETARY**, Dhulia Taluka Agricultural Development Association (West Khandesh). Does not answer this question in view of his reply to question No. 3.
- The **PRESIDENT**, Taluka Local Board, Karmala (Sholapur). In his opinion assessment should be fixed by taking an average of the rents paid as per (Kharid Khata) agreement papers since the introduction of the revision settlement. Observes that owing to the prevalence of famine almost every year, landholders do not get any rent, and suggests that Government may therefore take this fact into consideration while determining the assessment.
- The **PRESIDENT**, Taluka Local Board, Sakri (West Khandesh). Suggests that rental value should never be taken into consideration while fixing the assessment.
- The **PRESIDENT**, Khed Taluka Agricultural Development Association (Poona). Does not consider that the best means of arriving at the rental value of lands is in the way suggested in the question, because sometimes such competitive bids are due to private jealousies, etc., and are therefore misleading.
- G. MONTEATH, Esq., I.O.S., Collector of Poona. Approves of the means of arriving at the rental value of lands suggested in this question.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., O.I.E., I.O.S., Collector of Kanara. Approves of the means of arriving at the rental value of lands suggested in this question.

The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).

Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question; observes that the result of such a competition would not in the long run fail to be anything but disastrous at least in the Bombay Presidency, where the rural population is almost immersed in ignorance.

The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.

Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question and observes that open competition amongst the ignorant masses is nothing better than the race gambling amongst the rich and educated classes.

The PRESIDENT, Taluka Local Board, Paragad (Belgaum).

Concurs in the means described in this question.

The PRESIDENT, Taluka Local Board, Khanapur (Belgaum).

Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan.

Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

The SECRETARY, Inamdars and Watandars' Association, Dharwar.

Vide reply to question No. 7.

R. G. GORDON, Esq., I.C.S., Collector of Bijapur.

Approves of the means of arriving at the rental value of lands suggested in this question.

The PRESIDENT, District Local Board, Bijapur.

Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).

States that in view of the answer given to question No. 7 this question does not arise.

The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).

Vide reply to question No. 7.

Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.

States that annual rents in open competition are often based on speculation, and suggests that care should be taken to avoid these and very low rents which generally go with a condition to improve the land affected in one way or the other.

R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.

Owing to their scheme of permanent settlement, he does not feel the necessity of discussing the point in this question.

The PRESIDENT, District Local Board, Kanara.

Considers that the average of about 20 years, excluding years of abnormal prices, may be taken as a basis to ascertain real rents.

The PRESIDENT, Taluka Local Board, Bijapur.

Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.

Vide reply to question No. 7.

The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).

Approves of the means of arriving at the rental value of lands suggested in this question.

- The PRESIDENT, Khoti Association, Chiplun* (Ratnagiri). *Vide* reply to question No. 7.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. Approves of the means of arriving at the rental value of lands suggested in this question, provided "excluding years of abnormal prices" means "excluding years in which rents may have been influenced by abnormal prices", because the rents are fixed at the beginning of the season, and it is the preceding prices which would influence them.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. *Vide* replies to questions Nos. 3 and 7.
- The PRESIDENT, District Local Board, Kolaba. *Vide* reply to question No. 7.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). Does not answer this question in view of his reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). Agrees that the best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). In his opinion rent fixed on a minority of holdings through open competition is not representative value of profits of agriculture of all lands in any fixed area and should not be taken into consideration while revising assessments.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). In his opinion rent fixed on a minority of holdings through open competition is not representative value of profits of agriculture of all lands in any fixed land and should not be taken into consideration while revising assessments.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). Reply not clear.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. Agrees that the best means of arriving at the rental value of lands is to ascertain real rent paid in open competition by tenants to landlords.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. Does not agree that the best means of arriving at the rental value of lands is in the way suggested in this question.

Question No. 9.—If so, how many years should be taken into account ?

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	No reply.
K. B. JAN MAHAMAD KHAN, Sind	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No answer given in view of reply to question No. 8.
SYED MAHOMED KAMILSHAH, PRESIDENT Zamindars' and Jagirdars Association, Tando Division.	No answer given in view of reply to question No. 8.
The PRESIDENT, District Local Board, Larkana.	In his opinion the figures of five such years should suffice.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer.
The PRESIDENT, District Local Board, Hyderabad.	In his opinion ten years should be taken into account.
The PRESIDENT, Taluka Local Board, Hyderabad.	States that no period is to be taken into account when rent paid in open competition is not considered as the means to ascertain the real rents.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	No answer given in view of reply to question No. 8.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	No answer given in view of reply to question No. 8.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Vide reply to question No. 7.
R. E. GIBSON, Esq., C.I.E., I. C. S., Collector of Sukkur.	Vide reply to question No. 8.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	In his opinion five years should be taken into account.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion at least ten years should be taken into account.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner. U. S. Frontier.	No answer given in view of answer to question No. 8.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	In his opinion the entire period of past settlement should be taken into account.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	In his opinion ten years should be taken into account.
The PRESIDENT, District Local Board, Sukkur.	States that rental value is not required at all for reasons explained in reply to question No. 3.

N. H. HEY, Esq., I.C.S., Revenue Officer,
Lloyd Barrage and Canals Scheme.

States that for practical guidance he considers the last ten years the best all round period to take. Observes :—

“ But at the same time a settlement should not be based too absolutely on the figures of the previous ten years as giving the rental value. The history of the last 20 or 30 years should at the same time be examined, to see the upward or downward trend of rents and values, and an intelligent appreciation of the factors likely to cause such upward or downward trend in the future earnestly attempted, and a corresponding allowance made for or against, in fixing the assumed “ rental values ” on which the assessment is to be levied ”.

Mr. GULMAHOMED ABDUR REHMAN, Deputy
Director of Agriculture, Sind.

In his opinion three years should be taken.

Mr. HIRANAND KHEMSING of Hyderabad.

States that the question is not required to be answered so far as Sind is concerned.

K. B. FURMAHOMED KHAN BARAKZAI,
Garhi Yassin.

No answer.

The PRESIDENT, District Local Board,
Thar Parkar.

States that as the practice of giving lands on rent is very rare in Sind, this question requires no answer.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of
Ahmedabad.

In his opinion five years preceding the revision settlement is the best period to take and states that this is long enough to show whether there is a marked upward or downward trend of rents. Observes that it is dangerous to take a longer period as it is difficult to verify and ascertain the real nature of transactions occurring at a considerable distance of time.

The PRESIDENT, Taluka Local Board, Kalol
(Panch Mahals).

Does not answer the question as he is of opinion that rental cannot be made the exclusive basis of assessment.

The PRESIDENT, Taluka Local Board,
Dohad (Panch Mahals).

In his opinion ten years may be taken into account, as fluctuations in rentals in villages are not on a large scale and do not come frequently into play.

The PRESIDENT, District Local Board,
Panch Mahals.

No reply.

The PRESIDENT, Inamdars and Talukdars'
Association, Panch Mahals.

Considers that a period of ten years immediately preceding a revision excluding years of abnormal prices will suffice for the purpose.

The PRESIDENT, Taluka Local Board,
Anand (Kaira).

Considers that ten years should be taken into account.

A. M. MACMILLAN, Esq., I.C.S., Collector of
Surat.

Vide his general note.

J. W. SMYTH, Esq., I.C.S., Collector of
Kaira.

Does not reply in view of his answer to question No. 3.

R. S. B. M. DESAI, Deputy Director of
Agriculture, Gujarat.

In his opinion the period of 30 or 20 years should be taken into account.

The PRESIDENT, Taluka Local Board,
Prantij (Ahmedabad).

No reply.

- Mr. V. B. MARDHEKAR, Collector of Broach. *Vide* reply to question No. 7.
- The THAKOR Saheb of Amod, Broach ... No reply.
- The THAKOR Saheb of Kerwada, Broach .. No reply.
- The PRESIDENT, District Local Board, Broach. In his opinion the preceding ten years should be taken into account for this purpose.
- R. B. A. U. MALJI, Broach .. No reply.
- Sardar R. B. MOTILAL CHUNILAL, Broach. No answer given in view of his reply to question No. 8.
- Mr. S. M. BHARUCHA, Collector of Thana. In his opinion the average of the last five years excluding abnormal years would give a fair basis wherever there is real and open competition in rents paid to landlords.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). No reply.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals. In his opinion ten years should be taken into account.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). States that the average 2/5th share of the gross produce of the five years preceding the settlement should be taken as the rental value of lands.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). No reply.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Does not consider that rents should be based on a competitive basis.
- The PRESIDENT, District Local Board, Bombay Suburban District. Does not consider that rents should be fixed on a competitive basis.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). Does not reply to this question in view of his answer to question No. 8.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). In his opinion the preceding five years should be taken into account.
- Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad). No reply.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. No reply.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhanduka. (Ahmedabad). No reply.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). No reply given in view of the answer given to question No. 8.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). No reply given in view of answer to question No. 8.

- The PRESIDENT of the Gujarat Landholders' Association of the Kaira district. States that in the opinion of the Association the preceding ten years should be taken into account.
- The PRESIDENT, Agricultural Association, Anand (Kaira). No answer given in view of his reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). No reply given in view of the answer to question No. 8.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). No reply given in view of the answer given to question No. 8.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). In his opinion the preceding 20 years should be taken into account.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). In his opinion ten years should be taken into account, if there is no appreciable difference.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). In his opinion the whole period of revision settlement, immediately preceding, excluding the years of abnormal prices, should be taken into account.

CENTRAL DIVISION.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. In his opinion five years is as good a period as any to obtain a reliable average, but considers that if prices have fluctuated violently seven years might be better.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. In his opinion five preceding years should be taken into account in ascertaining the rental value of land.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. States that, since basing the assessment on rental value does not seem to be just to him, he is unable to reply to this question.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). No reply.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). No answer given in view of his reply to question No. 8.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. Is of opinion that five years at least should be taken into account.
- The PRESIDENT, District Local Board, East Khandesh. In his opinion ten years should be taken into account.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. Considers that ten years should be taken into account.
- The PRESIDENT, District Local Board, Sholapur. *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). No reply.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). No answer given in view of reply to question No. 8.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). No answer given in view of reply to question No. 8.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. In his opinion ten years should be taken into account.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). *Vide* reply to question No. 7.

- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. In his opinion the sum total of average rentals in every alternate year from the last settlement to date divided by half the number of years should be taken into account.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. In his opinion two or three years should suffice.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). In his opinion the sum total of average rentals in every alternate year from the last settlement to date divided by $\frac{1}{2}$ the number of years.
- Mr. A. O. KOREISHI, Collector of West Khandesh. In his opinion an average of ten years' rent may be considered as a basis for arriving at the rental value of lands, abnormal years being excluded.
- The PRESIDENT, District Local Board, West Khandesh. In his opinion ten years should be taken into account.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). In his opinion ten years should be taken into account.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Does not reply in view of answer to question No. 8.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). Does not reply in view of his answer to question No. 8.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). Does not answer in view of his reply to question No. 3.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). Does not answer this question as the Board does not agree that agricultural assessments should be based on the rental value of lands.
- The PRESIDENT, District Local Board, Nasik. In his opinion ten years should be taken into account.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. States that in the opinion of the Institute, on an average 12 to 15 years should be taken into account, covering the period of 25 to 30 years preceding, by taking every alternate year.
- The PRESIDENT, Agricultural Association, Baramati (Poona). States that if approximately correct rents are to be ascertained, average of the last 20 years should be taken.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). In his opinion the average of the last 20 years at least should be taken into account in arriving at the approximately correct rents.
- The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh). No answer given in view of the reply to question No. 8.
- The PRESIDENT, Taluka Local Board, Sholapur. No reply.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). No answer given in view of the reply to question No. 8.
- The PRESIDENT, Agricultural Association, Junnar (Poona). In his opinion five years should be taken into account.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association. (West Khandesh). Does not answer this question in view of the reply given to question No. 3.

- The PRESIDENT, Taluka Local Board, Kar-
mala (Sholapur). Answer not to the point.
- The PRESIDENT, Taluka Local Board, Sakri
(West Khandesh). In his opinion no period should be taken into
account.
- The PRESIDENT, Khed Taluka Agricultural
Development Association (Poona). No answer given in view of reply to
question No. 8.
- G. MONTEATH, Esq., I.C.S., Collector of
Poona. In his opinion five years should be taken
into account.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E., I.C.S.,
Collector of Kanara. In his opinion the last dozen years would prob-
ably be relevant, but observes that it would
depend on whether any great fluctuations of
prices had occurred during the period.
- The PRESIDENT, Taluka Local Board,
Devgad (Ratnagiri). No answer given in view of reply to
question No. 8.
- The PRESIDENT, Shri Shahu Bramhanetar
Swaraja Sangha, Ratnagiri. No answer given in view of reply to question
No. 8.
- The PRESIDENT, Taluka Local Board,
Parasgad (Belgaum). In his opinion ten years should be taken into
account.
- The PRESIDENT, Taluka Local Board,
Khanapur (Belgaum). States that in view of his reply to question
No. 8, no answer to this question is necessary.
- Mr. K. M. POWAR, Deputy Director of
Agriculture, Konkan. States that this question needs no reply since
he differs from the principle.
- The SECRETARY, Inamdars and Watandars'
Association, Dharwar. In his opinion 15 years should be taken into
account.
- R. G. GORDON, Esq., I.C.S., Collector of
Bijapur. As to the years that should be taken into
account, he states as follows:—

"This will depend rather on the system of
rental. Thus in the Kolaba District, the system
of rent is one of so many maunds of rice per acre
and these rates do not vary much, as the land-
lord gets his enhanced profit by increase in the
price of the produce. In this case even one year's
figures will really give a sufficient basis for the
assessment. At the other end of the pole is the
system of *batai* or crop-share for which all
statistics are practically useless, as any figures
would depend upon ascertaining the actual
produce, which would be impossible except as in
the rare cases of landlords who keep proper books.
As for cash rents I should say that the Settlement
Officers should do his best to get five years' figures ;
but, in view of the fact that personal enquiry is
necessary, and that cultivators cannot usually
remember the facts, even those figures for three
years previous to the date of settlement will be
doubtful except where there are in existence prop-
erly executed rent notes. Where, however as in
Bijapur, the system of rental is ordinarily one of
mixed crop share with an additional cash pay-
ment, the difficulties noted in the case of pure
batai system render the collection of proper
statistics almost impossible.

It will be seen therefore that it is quite
impracticable to fix by law the number of
years to be taken into account in view of the
variation in conditions."

- The PRESIDENT, District Local Board, Bijapur. No answer given in view of reply to question No. 8.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). No answer given in view of reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). *Vide* reply to question No. 7.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. *Vide* reply to question No. 7.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating land-holders. States that owing to their scheme of permanent assessment, they do not feel the necessity of discussing the point raised in this question.
- The PRESIDENT, District Local Board, Kanara. In his opinion 20 years immediately preceding the year of settlement excluding abnormal years should be taken into account.
- The PRESIDENT, Taluka Local Board, Bijapur. States that the question does not arise in view of his reply to question No. 8.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. *Vide* reply to question No. 7.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). In his opinion ten years should be taken into account.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). States that in the Association's opinion 12 years should be taken into account.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. In his opinion the smallest number of most recent normal years which would yield together a sufficient body of statistics to be reliable should be taken into account, and considers that as normal variations of prices do not affect rents from year to year, figures for one year might be sufficient.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. No reply.
- The PRESIDENT, District Local Board, Kolaba. In his opinion ten years should be taken into account.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. In his opinion at least 15 years immediately preceding the revision settlement should be taken into account.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). Does not answer this question as he does not favour rental value of land to be the basis for fixing assessment.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). No answer given in view of the reply to question No. 8.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). In his opinion 30 years should be taken into account.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). Answer not clear.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). Answer not clear.

- The **PRESIDENT**, Taluka Local Board, Badami.(Bijapur). No answer given in view of the reply to question No. 8.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. In his opinion five years (exclusive of years of abnormal prices) should be taken into account.
- The **HONORARY SECRETARY**, District Agricultural Association, Dharwar. No answer given in view of reply to question No. 8.

Question No. 10.—Do you consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take ?

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	In his opinion a maximum percentage of the estimated "Rent" might be fixed with advantage.
K. B. JAN MAHAMAD KHAN, Sind	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
R. W. H. DAVIES, Esq., I.C.S. Collector of Karachi.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, District Local Board, Larkana.	Does not consider it fair that the assessment should be fixed at any percentage of rental value.
S. H. Covernton, Esq., I.C.S., Collector of Hyderabad.	Does not think that the rental value can be fixed sufficiently accurately to make such standard of any practical value.
The PRESIDENT, District Local Board, Hyderabad.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
The PRESIDENT, Taluka Local Board, Hyderabad.	Agrees that it would be safe to fix the maximum percentage of the rental value as the assessment the State is entitled to take.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	States that an answer to this question can be given only when the primary objection of "rental value" is removed.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	Agrees that it is necessary to fix the maximum percentage of the rental value as the assessment that the State is entitled to take.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, for ensuring the position of the landholder.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
Shaikh GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

- A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. F. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, taking the "rental value" to be what he has described in his answer to question No. 3. Remarks that it is, however, extremely difficult to achieve accuracy.
- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar. Agrees that a maximum percentage of the rental value should be fixed as the assessment, the State is entitled to take.
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. No reply.
- The PRESIDENT, District Local Board, Sukkur. States that as the rental value of each survey number is very difficult to be correctly ascertained, it will not be desirable to fix any percentage.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, assuming that the "rental value" can be ascertained accurately enough in any given tract to safely base the assessment on it.
- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. Agrees that a maximum percentage of the rental value should be fixed as the assessment, the State is entitled to take.
- Mr. HIRANAND KHEMSING of Hyderabad. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin. No reply.
- The PRESIDENT, District Local Board, Thar Parkar. No reply.
- NORTHERN AND BOMBAY SUBURBAN DIVISIONS.
- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. Agrees that a maximum percentage of the profits (as ascertained from rental value and other data) may be fixed as the assessment which the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). Does not answer the question, as he considers that the rental cannot be made the exclusive basis of assessment.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, District Local Board, Panch Mahals. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. In his opinion there is no need to fix a maximum percentage by the State.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion a maximum percentage of the rental value should not be fixed.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion revenue should be based on a graduated scale, a larger proportion being recovered where rents are high.
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. No answer given in view of reply to question No. 3.

- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). In his opinion reasonable percentage of the rental value should be taken as the assessment the State is entitled to take.
- Mr. V. B. MARDHEKAR, Collector of Broach. States that under the Survey System in the Bombay Presidency it is no where laid down that the State is entitled to any percentage of the rental value, that in revision settlements the Settlement Officer does not propose his maximum rents for the various groups on the basis of any definite percentage of *rent* and that it is never the practice to fix rates based on a certain percentage of the rental value. Remarks that he sees no reason why any standard maximum should be laid down.
- The THAKOR Saheb of Amod, Broach.. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The THAKOR Saheb of Kerwada, Broach. Cannot give any reply to this question as he cannot follow question No. 8.
- The PRESIDENT, District Local Board, Broach. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- R. B. A. U. MALJI, Broach. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- Sardar R. B. MOTILAL CHUNILAL, Broach. Does not agree that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take. Observes that if a maximum percentage is fixed, it will result in the relinquishment of many lands and cause untold disaffection among the masses.
- Mr. S. M. BHARUCHA, Collector of Thana. Considers that a maximum percentage of the rental value may be prescribed, so that people who wish to make transactions in land may know the maximum limit of taxation that they may be called upon to pay.
- PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 7.
- PRESIDENT, Taluka Local Board, Mahim (Thana). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Does not wish that a percentage of the fixed rental should be fixed as the assessment which Government should take, but considers that a maximum percentage of the rental should be laid down as the highest limit to which the assessment can reach under all favourable circumstances. Adds that the assessment should be such that agriculturists can save in good years sufficiently to meet the want of bad years.

- The PRESIDENT, Taluka Local Board, Shahapur (Thana). The Board is of opinion that the assessment should be based on the crop yield of lands actually received.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Agrees that a maximum percentage of the rental value as fairly ascertained should be fixed and remarks that the cultivator should have a reasonable fixity of assessment as well as a reasonable fixity of tenure.
- The PRESIDENT, District Local Board, Bombay Suburban District. Agrees that a maximum percentage of the rental value as fairly ascertained should be fixed and remarks that the cultivator should have a reasonable fixity of assessment as well as a reasonable fixity of tenure.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). States that the Board considers that a maximum percentage of the rental value should be fixed as the assessment.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No answer.
- The PRESIDENT, Taluka Local Board, Wada (Thana). In his opinion 25 to 30 per cent. of the rental value should be fixed as the assessment.
- Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South—Daskroi (Ahmedabad). Considers that the rate of the agricultural assessment on lands given on tenancy should be the same as that levied on their owners.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). No answer given in view of the reply to question No. 7.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Agrees that a maximum percentage should be fixed as the assessment the State is entitled to take, but considers that it should not be fixed on the rental value but on the net profits of agriculture, as proposed in reply to question No. 2.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that the Association takes the ambiguous word "rental value" to mean only net profits, and considers that a maximum percentage will be unnecessary.
- The PRESIDENT, Agricultural Association, Anand (Kaira). Does not think that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). In his opinion no hard and fast rules should be laid down in fixing the assessment during revision settlement, but that, however, the fixing of assessment should be governed by the three main conditions mentioned in answer to question No. 3.

- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

CENTRAL DIVISION.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take. Considers that this is essential to obtain uniformity, and suggests that it should be laid down definitely whether assessments are as far as possible to be raised to the maximum or to some percentage thereof.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. In his opinion the State should be entitled to take a fixed proportion of the profits of agriculture.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. States that since basing the assessment on rental value does not seem to him to be just, he is unable to reply to this question.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). States that the principle of fixing a certain percentage of the rent as assessment is not favoured by the association.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- Sardar K. V. JOSHI, Retired Deputy Collector (Ahmednagar). States that in view of his reply to question No. 3, that rent *alone* should not be the guiding principle in fixing the assessment, he is not for fixing any percentage of it. Is of opinion that it is impracticable to fix percentage of rental value, gross produce or net produce when the Settlement Officer has to take into consideration other factors (prices, markets, economic condition, etc.), besides these.
- The PRESIDENT, District Local Board, East Khandesh. In his opinion a maximum percentage of the unearned rental value should be fixed as the assessment the State is entitled to take.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, District Local Board, Sholapur. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). In his opinion no maximum percentage of the rental value should be fixed as a standard.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). Considers that a maximum percentage should be fixed on the rental value of land as the assessment the State is entitled to take, if the rental value is correct accordingly as suggested in reply to question No. 4.

- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. Does not consider that a maximum percentage of the rental value should be fixed as the assessment, the State is entitled to take, as the basis is too narrow.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). *Vide* reply to question No. 7.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- Mr. A. O. KOREISHI, Collector of West Khandesh. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, District Local Board, West Khandesh. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, District Local Board, Shahada (W.K.). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka - Local Board, Dhulia (W.K.): Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Nandurbar (W.K.). Considers that there should be a maximum percentage of the assessment, but suggests that, looking to the other taxes on other conditions, the maximum tax on agriculture by way of assessment should be two annas (in the rupee?) on the net profits of the land.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). States in view of the negative reply to question No. 3 it is not necessary to answer this question.
- The PRESIDENT, District Local Board, Nasik. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. In his opinion fixing such a maximum would be alright, provided it is not immediately brought into practice, but gradually, and once attained, it should be turned into a permanent settlement for the land-holder beyond any revision thereafter.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion a percentage of the rental value is not a sound basis for fixing the assessment.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Does not agree that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

- The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (E. K.). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Sholapur. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, but is of opinion that the maximum should be fixed on the net produce of agriculture.
- The PRESIDENT, Agricultural Association, Junnar (Poona). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W.K.). States that in the opinion of the Association a maximum percentage, not of the rental value but of the net average annual income, should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). Considers that circumstances demand that the percentage previously settled should be fixed.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). Considers that a maximum percentage of the rental value should not be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., O.I.E., I.C.S., Collector of Kanara. Draws attention to replies to questions Nos. 4 and 7. Does not consider that assessment can be based directly on rents unless allowance is made for other circumstances affecting the financial value of land investments and the actual significance of the rent charged. Adds that, subject to this, assessment should ordinarily be capable of justification by reference to rents.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The President, Taluka Local Board, Paragad (Belgaum). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. States that this needs no reply since he differs from the principle.

- The SECRETARY, Inamdars and Watandars' Association, Dharwar. States that as their Association agrees with the general principles of assessment laid down in section 107 of the Land Revenue Code, it is very difficult to fix any maximum percentage of the rental as the assessment to be charged on any land. Remarks that if any maximum is now to be fixed, the existing scale of assessment will have to be radically overhauled, which would result in an amount of hardship.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. Sees no objection to fix a maximum percentage of the rental value as the assessment the State is entitled to take.
- The PRESIDENT, District Local Board, Bijapur. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Muddebihal, (Bijapur). Does not agree that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). No reply.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. Considers that a maximum percentage of the rental value (reduced from the profits of agriculture) should be fixed as the assessment the State is entitled to take.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that owing to their scheme of permanent assessment, they do not feel the necessity of discussing this point.
- The PRESIDENT, District Local Board, Kanara. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Bijapur. Does not consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, provided the percentage is fixed in kind and not in money.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. Considers it unnecessary to fix any maximum percentage, now that assessment must come under increasing popular control. Observes that there is no maximum percentage fixed beyond which it is guaranteed that income tax (or any other taxes, for that matter) will never be revised, and remarks that the State must be free to make the fairest use all round of its various sources of revenue.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. No reply.
- The PRESIDENT, District Local Board, Kolaba. Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, but suggests that such maximum should be necessarily fixed on reaching which no further revision may be made.

The SECRETARY, Deccan Non-Brahmin League, Belgaum.

Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take, but thinks it desirable that when this is reached there will be a sort of permanent settlement.

The PRESIDENT, Taluka Local Board, Ranennur (Dharwar).

States that as he does not favour the rental value of land to be the basis for fixing the assessment, he does not answer this question.

The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).

Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

The PRESIDENT, Taluka Local Board, Roha (Kolaba).

Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

The PRESIDENT, Taluka Development Association, Indi (Bijapur).

States that rental value as shown in answer to question No. 8 is not conducive to the poor rayat in fixing his responsibility to the State demand, and considers that assessment fixed on the productive capacity on the nature of crops in his land would be more conducive to him.

The PRESIDENT, Taluka Local Board, Indi (Bijapur).

States that rental value as shown in reply to question No. 8 is not conducive to the poor rayat in fixing his responsibility to the State demand, and considers that assessment fixed on the productive capacity on the nature of crops in his land would be more conducive to him.

The PRESIDENT, Taluka Board, Badami, Bijapur.

States that according to the old Hindu System, the Government is entitled to $\frac{1}{4}$ th of the yield and that rent generally is half the price of the gross yield. Suggests that the assessment should be fixed at $\frac{1}{3}$ rd of the rent at the most in places where rents are very low. Remarks that rent is not however a sure basis for fixing the assessment.

H. L. FOX, Esq., I.C.S., Collector of Ratnagiri.

Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

The HONORARY SECRETARY, District Agricultural Association, Dharwar.

Agrees that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.

Question No. 11.—If so, do you consider that 50 per cent. is a reasonable maximum ? or what other maximum would you suggest ?

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	States that 20 to 25 per cent. is what is usually aimed at, but he would not put the maximum at less than 40 per cent. Would fix what might be called an <i>extreme maximum</i> .
K. B. JAN MAHAMAD Khan, Sind	Is not in favour of fixing a maximum.
The PRESIDENT, Taluka Local Board, Pano Akil.	No answer given in review of reply to question No. 10.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Considers that $\frac{1}{3}$ rd would be a reasonable amount for the Government share.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	In his opinion 50 per cent. is not a reasonable maximum in Sind. Considers that as a maximum, 25 per cent. is nearer reasonableness, and the assessments should be fixed below this mark and not over. Remarks that 25 per cent. is equal to 4 annas in the rupee or 5 shillings in the pound and that in all conscience it is the utmost which should be made payable to the State.
The PRESIDENT, District Local Board, Larkana.	States that in the first place he is not in favour of fixing the assessment at any percentage of the rental value, but that if at all Government propose to fix it at some percentage of the rental value, it should not exceed 33 per cent. of such value.
S. H. GOVERNTON, Esq., I.C.S., Collector of Hyderabad.	In the first place he does not think that the rental value can be fixed sufficiently accurately to make such a standard of any practical value, but that if it could be so fixed, he considers that 40 per cent. including therein the irrigational water rate might be adopted. Observes:— “But the difficulty in regard to a combined land and water rate is that it would be necessary to provide both for the State getting its fair taxational share of the landlord's profits and also for it to get a fair return on the amount of the capital the State has invested in the construction and maintenance of irrigational works. And I do not see how this end is to be attained by the fixation of any such standard. It appears unreasonable that the State should obtain the same proportional share of the profits in areas where it has incurred little expense on providing irrigational facilities, as in those where irrigational works have been constructed at great expense, without which the landlord or occupant could not have cultivated the land at all, or have derived any profits. Nor can I suggest any formula whereby the fair assessment can be mathematically fixed on a due consideration of all these factors.”
The PRESIDENT, District Local Board, Hyderabad.	In his opinion 33 per cent. is a reasonable maximum.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the maximum percentage should be 25 per cent. of the net profits of the landlord.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.

States that in the first place it should be noted that the net profit has been urged as the basis of assessment, but that in any case 50 per cent. is too much and quite unreasonable. In his opinion 25 per cent. should be the maximum.

Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.

In his opinion to take 50 per cent. of net profits or real rental value that a landlord gets as the maximum is too much. Does not understand how the State can think itself entitled to so much. Considers that 25 per cent. of the net profits of the landlord should be the percentage. Remarks that this percentage is also very heavy, compared to the percentage realised from the owners of mills and other industrial concerns.

Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.

States that 50 per cent. of the rental value is a very high maximum percentage to be fixed for assessment. In his opinion it should not exceed 35 per cent.

R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.

In his opinion 50 per cent. is a reasonable maximum.

SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.

Would suggest a maximum of 30 per cent.

K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.

In his opinion 25 per cent. should be the maximum.

A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, U. S. Frontier.

States that so far as he is aware 40 per cent. has been adopted as the maximum by most Settlement Officers of recent years, but doubts if it has ever been reached. Observes that it is extremely difficult to ascertain what percentage is actually being charged, and other considerations have to be taken into account such as the principle mentioned in question No. 3.

HAMID A. ALI, Esq., I.C.S., Collector, Thar Parkar.

In his opinion 40 per cent. should be the maximum percentage of the rental value.

The SECRETARY, Muslum Zamindars' Association, Mirpurkhas.

In his opinion the share of the State should in no case be beyond 25 per cent.

The PRESIDENT, District Local Board, Sukkur.

In his opinion 50 per cent. is really too high a percentage to be fixed.

N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.

Considers that the *maximum* should be 66 per cent. inasmuch as the theoretic maximum is in practice never reached; and remarks that an absolute maximum of 66 per cent. would in practice mean assessments not exceeding 50 per cent. of the rental values.

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.

Considers that 50 per cent. is a reasonable maximum.

Mr. HIRANAND KHEMSING of Hyderabad.

In his opinion a maximum of 50 per cent. is too high and would kill all incentive to agricultural enterprise. Would fix the maximum to 25 per cent.

K. B. DURMAHOMED KHAN, Barakzai, No reply.
Garhi Yasin.

The PRESIDENT, District Local Board, No reply.
Thar Parkar.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. In his opinion 50 per cent. is a reasonable maximum. Observes that for many years this had been unofficially recognised by Settlement Officers as the limit and that there is no objection to giving this limit the force of law.

The PRESIDENT, Taluka Local Board, In his opinion 50 per cent. is too high a percentage in case of real rents. States that he has met with many cases when the rent paid is equal to the assessment, and the assessment has to be paid by the landlord.
Kalol (Panch Mahals).

The PRESIDENT, Taluka Local Board, Considers 50 per cent. is a reasonable maximum, provided that the net rental value is taken, *i.e.*, rental value *minus* the cost of cultivation, subject to the exemptions of uneconomic holding.
Dohad (Panch Mahals).

The PRESIDENT, District Local Board, No reply.
Panch Mahals.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. Considers that the State may demand one-tenth of the net produce of the land.

The PRESIDENT, Taluka Local Board, Considers that 20 per cent. maximum is most reasonable.
Anand (Kaira).

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. States:—"It depends on how much of its revenue the State wishes to raise from land revenue. There is no abstract principle on which any particular percentage 50 or 11 or 37½ or 71½ is 'fair' or 'right' or 'just'.

The principles of assessment as between field and field, (and ?) person and person, should be settled, and the actual rates so fixed as to make up the total required."

J. W. SYMTH, Esq., I.C.S., Collector of Kaira. Does not answer this question in view of his reply to question No. 3.

R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. In his opinion not more than 25 per cent. should be the maximum.

The PRESIDENT, Taluka Local Board, In his opinion 35 per cent. is reasonable percentage.
Prantij (Ahmedabad).

Mr. V. B. MARDHEKAR, Collector of Broach. Sees no reason why any standard maximum should be laid down, but considers that if it is necessary that any such standard should be laid down, it should not exceed 40 per cent. of the true rental value. Observes that moderation in the State demand should be our object in revising assessments and empirical standards such as 50 per cent. are no safe guides.

The Thakor Saheb of Amod, Broach. States that 50 per cent. has been found in practice to be the highest maximum.

The Thakor Saheb of Kerwada, Broach. - *Vide* reply to question No. 8.

The PRESIDENT, District Local Board,
Broach.

In his opinion at least one principle should be laid down by the State in fixing the maximum percentage and this principle should be that the maximum percentage should be such that in the case of an agriculturist having a holding sufficient for being cultivated by one pair of bullocks, the profits remaining to the cultivator should be sufficient for his maintenance. This, he considers, is the maximum expected from a benign Government which acts as the supreme landlord. Remarks that if Government accepts this principle, his humble opinion is that 25 per cent. should be fixed as a reasonable maximum percentage of the rental value as the assessment to which the State is entitled. Observes that this would mean a lowering of the scale of present assessments and consequently some loss to the State, but that this loss could be made good by subjecting the agricultural profits of the non-cultivating landlords to the income tax.

R. B. A. U. MALJI, Broach

Considers 50 per cent. as a reasonable maximum, subject to the limits mentioned by him in answers to questions Nos. 6 and 7.

Sardar R. B. MOTILAL CHUNILAL, Broach.

In his opinion 1/6th of the produce should be taken as the Government assessment.

Mr. S. M. BHARUCHA, Collector of Thana.

Considers that 50 per cent. is a reasonable maximum.

The PRESIDENT, Thasra Taluka Agricultural Association (Kaira).

Vide reply to question No. 7.

The PRESIDENT, Taluka Local Board,
Mahim (Thana).

States that as the present assessment has reached its maximum limit, the Board is of opinion that in no case the rate or percentage of the present assessment should be raised, but on the contrary it should be reduced if possible.

W. C. TUDOR-OWEN, Esq., I.C.S., Collector
of the Pauch Mahals.

In his opinion 75 per cent. would be a reasonable maximum.

The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).

Thinks that the maximum limit to which the assessment can reach should be 30 per cent. of the rental value of land. Considers that the 50 per cent. rule is not a reasonable one as it leaves nothing in the hands of the agriculturists who are taxed independently of their taxable capacity, simply because they have the misfortune to hold lands.

The PRESIDENT, Taluka Local Board,
Shahapur (Thana).

States that the Board state that they have nothing to say on this point as their opinion is to base the assessment on the crop yield of land.

Mr. F. A. C. REBELLO, late Deputy
Accountant General, Bombay.

Considers that 50 per cent. is excessive, and would suggest 10 per cent. States that the maximum proportion cannot be fixed at 10 per cent. immediately as the Government revenue will suddenly fall, and therefore suggests that the reduction may be made by 10 per cent. at each successive settlement, so that when the assessment comes down to 10 per cent. no further reduction need be made. Remarks that at this rate four settlements or 120 years would be required to bring the assessment down from 50 to 10 per cent.

- The PRESIDENT, District Local Board,
Bombay Suburban District. Considers that 50 per cent. is excessive, and would suggest 10 per cent. States that the maximum proportion cannot be fixed at 10 per cent. immediately as the Government revenue will suddenly fall, and therefore suggests that the reduction may be made by 10 per cent. at each successive settlement so that when the assessment comes down to 10 per cent. no further reduction need be made. Remarks that at this rate four settlements or 120 years would be required to bring the assessment down from 50 to 10 per cent.
- The PRESIDENT, Taluka Local Board,
Bhiwandi (Thana). States that in the opinion of the Board 50 per cent. is not reasonable : it should be 20 per cent.
- The PRESIDENT, Taluka Local Board,
Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board,
Wada (Thana). In his opinion the maximum should not be 50 per cent. but 33 per cent.
- Mr. M. D. PATEL, on behalf of the Khari-
cut Canal Farmers, Taluka South
Daskroi (Ahmedabad). In their opinion the percentage of 50 per cent. is not proper. They consider that the rate should be levied from peasants according to the merits of each individual case.
- Mr. R. B. PATEL, late Director of Agri-
culture, Baroda. In his opinion the maximum should not be more than a sixth of the rental value arrived at in the manner showed in answer to question No. 7.
- The SECRETARY, Chudasama Girasia
Association, Tagdi, Taluka. Dhandhuka
(Ahmedabad). No answer given in view of the reply to question No. 7.
- The PRESIDENT, Taluka Local Board, North
Salsette (Thana). Does not consider that 50 per cent. is a reasonable maximum.
- The PRESIDENT, Taluka Local Board,
Nadiad (Kaira). Considers the proposed maximum of 50 per cent. very excessive. In his opinion it should in no case exceed 10 per cent. of the net profits at all periods of revision of assessment.
- The PRESIDENT of the Gujarat Landholders'
Association of the Kaira District. States that the Association does not think that 50 per cent. of the rental value would in any way be considered a reasonable maximum to adopt, that it rejects "rental value" as a basis of taxation and that therefore it is strongly opposed to any other standard being adopted than the one of economic net profits as defined in the suggested amendment of section 107 of the Land Revenue Code.
- The PRESIDENT, Agricultural Association,
Anand (Kaira). In his opinion the percentage should be ten per cent.
- The PRESIDENT, Taluka Local Board,
Ambernath (Bombay Suburban). Does not consider that 50 per cent. is a reasonable maximum.
- The PRESIDENT, Taluka Local Board, Pardi
(Surat). No answer given in view of reply to question No. 3.
- The PRESIDENT, Taluka Local Board,
Mandvi (Surat). *Vide* reply to question No. 10.
- The PRESIDENT, Taluka Local Board,
Chikhli (Surat). Would suggest means between maximum and minimum for such lands in vicinity

The PRESIDENT, Taluka Local Board, Chorasi (Surat). Does not consider that 50 per cent. is a reasonable maximum.

CENTRAL DIVISION.

O. H. BRISTOW, Esq., I.O.S., Collector of Satara. Considers 50 per cent. as a reasonable maximum, but would prefer that 40 per cent. should be fixed as the standard to be aimed at in revising assessments.

Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. Considers that the fixed proportion should be ascertained by the legislature keeping in view the traditions of the country.

R. B. P. O. PATIL, Deputy Director of Agriculture, South-Central Division. Does not answer this question since he is against basing assessment on rental value.

The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). No reply given in view of the answer to question No. 10.

The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). Does not think that 50 per cent. is a reasonable maximum. In his opinion it should be 15 per cent.

Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. Is not in favour of fixing any percentage.

The PRESIDENT, District Local Board, East Khandesh. In his opinion 33 per cent. seems reasonable.

C. A. BEYTS, Esq., O.B.E., I.O.S., Collector of Nasik. In his opinion 50 per cent. would be a very high maximum to fix at a single step. Observes:—

“Rents are sometimes double the assessment but more often very much higher and often ten or fifteen times as much as the assessment. As the Land Revenue Assessment rose, the rental would fall. For instance, I know of land assessed at about Rs. 2 of which the rental is Rs. 20. If the assessment were increased to Rs. 10 at once the rental would naturally tend to fall immediately to Rs. 20 minus the Rs. 8 increase in assessment, *i.e.*, to Rs. 12. So the rental and assessment would become almost equal. I am inclined to think that at present 50 per cent. is too high a point at which to aim even by gradual stages in many places as it is much in excess of the actual present standard, and if it is taken as an average over the whole village, individual cases of over-assessment would be numerous”.

The PRESIDENT, District Local Board, Sholapur. *Vide* reply to question No. 10.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). In the first place he considers that no maximum percentage of the rental value should be fixed as a standard, but that if a maximum percentage is proposed, 50 per cent. will be a really high maximum. In his opinion 25 per cent. will be enough.

The PRESIDENT, Taluka Local Board, Mawal (Poona). Considers that 30 per cent. is a reasonable maximum.

The SECRETARY, Agricultural Association, Pachora (East Khandesh). In his opinion 25 per cent. should be the maximum percentage of the rental value as assessment.

- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. Considers that it is not advisable, to fix any maximum, but if one were fixed probably 40 per cent. would be safest.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). No reply.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. Considers that 50 per cent. would be too high a maximum. In his opinion it should never exceed 1/6th of the net income.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. In his opinion 50 per cent. is a reasonable maximum.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). Considers that 50 per cent. would be too high a maximum. In his opinion it should never exceed 1/6th of the net income.
- Mr. A. O. KOREISHI, COLLECTOR of West Khandesh. States that 50 per cent. is rather a high maximum. Considers that the ordinary maximum should not be more than 33 per cent. of the net profit due to rent. Adds:— "This factor may not be constant and additions may be made where the economic situation makes agricultural profits more or less secure, and concessions may be granted where there is abnormal depression. At best it may range between 33 per cent. and 50 per cent."
- The PRESIDENT, District Local Board, West Khandesh. Would suggest a maximum of 30 per cent.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). States that in the opinion of the Board 75 per cent. maximum is reasonable.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Does not consider that 50 per cent. is a reasonable maximum. Would suggest 12 per cent. only owing to the poverty of the people.
- The PRESIDENT, Taluka Local Board, Dhulia (W. K.). In his opinion 50 per cent. would be quite unreasonable. Would propose 16 per cent.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion the maximum tax on agriculture by way of assessment should be two annas (in the rupee ?) on the net profits of land.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). No answer given in view of the reply to question No. 3.
- The PRESIDENT, District Local Board, Nasik. Does not consider that 50 per cent. is a reasonable maximum. Would suggest 30 per cent.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. In his opinion 50 per cent. is too much, 30 per cent. is reasonable. Observes that in very many cases even at present, assessment has gone beyond 50 per cent. on account of the excessive assessments already fixed during previous settlements and states that the Institute would limit any maximum at 1/6th of the net profits.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion a maximum of 50 per cent. would be too much and will be found burdensome to the agriculturists.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Considers that the maximum of 50 per cent. would be too high and very burdensome to every agriculturist, that if any increase is to be made, it should not be made more than 15 per cent. in some individual cases deserving it and 10 per cent. generally.

The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh).

In his opinion 50 per cent. is not reasonable, but 30 per cent., provided:—

(1) this maximum should be reached in the course of several revision settlements to be undertaken after the interval of 60 years period;

(2) this percentage should be of the net rental arrived at after deducting from the total rental the sum equal to the interest, which the landlord would have got, if he had invested the sum equal to the value of the land in some other business or trade.

The PRESIDENT, Taluka Local Board, Sholapur.

Does not reply in view of his answer to question No. 10.

The PRESIDENT, Taluka Local Board, Sirur (Poona).

Does not consider that 50 per cent. is a reasonable maximum. In his opinion 1/5th of the net produce should be the maximum.

The PRESIDENT, Agricultural Association, Junnar (Poona).

In his opinion 50 per cent. is not a reasonable maximum, but considers that 1/5th of the average rental value should be the maximum.

The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh).

Does not consider that 50 per cent. is a reasonable maximum. Proposes that not more than four pies in every rupee of net average agricultural income should be fixed as the limit of the State demand as land revenue and that lands yielding up to Rs. 500 should be exempted from Land Revenue taxation.

The PRESIDENT, Taluka Local Board, Karmala (Sholapur).

In his opinion 50 per cent. is not a reasonable maximum percentage, as the prevalence of famine in this taluka now and then is to be taken into consideration.

The PRESIDENT, Taluka Local Board, Sakri (West Khandesh).

In his opinion a maximum percentage of rental value should not be fixed as the assessment the State is entitled to take, and observes that rental value and assessment should not be connected together in a far-fetched manner.

The PRESIDENT, Khed Taluka Agricultural Development Association (Poona).

In his opinion 50 per cent. is not a reasonable maximum, and suggests that a maximum of 33½ per cent. may be fixed.

G. MONTEATH, Esq., I.C.S., Collector of Poona.

Would like to take the maximum a little lower for safety—33 to 40 according to the class of land, if the 33 per cent. limit of enhancement is done away with—otherwise no objection.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara.

In his opinion 50 per cent. would be reasonable where other circumstances tended to lower the rent and that where however rents are liable to be forced up by competition or otherwise, 25 to 30 per cent. would be a more suitable figure. Adds that no fixed scale can safely be laid down.

The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri).

Considers that 50 per cent. is not a reasonable maximum.

The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri.

Considers that under the present circumstances 50 per cent. of the rental value is inadmissible.

The PRESIDENT, Taluka Local Board, Paragad (Belgaum).

Suggests 30 per cent. as the maximum.

- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Does not answer this question in view of his reply to question No. 10.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. States that this needs no reply since he differs from the principle.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. In his opinion assessment should never exceed 15 per cent. of the rental.
- R. G. GORDON, Esq., Collector of Bijapur. States : —“ 50 per cent. is a reasonable maximum and is the one that is adopted in the Punjab and the United Provinces. Where the rent is half the crop the assessment would then on this standard come to 25 per cent. of the gross produce, which would of course be a high assessment. But in point of fact we never work up to the actual maximum, and I would therefore deprecate its being placed any lower, since to reduce it would result in practically fixing a lower range of rates still with reference to the reduction in the general standard.”
- The PRESIDENT, District Local Board, Bijapur. As his reply to question No. 10 is in the negative, he does not give any answer to this question.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). States that if at all Government decides a maximum percentage, it should not be 50 per cent., that one-tenth of the produce belongs to the State and this is the maximum percentage.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). Would fix one-sixth as the maximum that the State should be entitled to take.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. In his opinion 50 per cent. would be too high, especially in the case of cultivating landlords. Suggests that the maximum may be fixed at 25 per cent. in the case of cultivating and 40 per cent. in the case of non-cultivating landlords.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. *Vide* reply to question No. 10.
- The PRESIDENT, District Local Board, Kanara. In his opinion not exceeding 12½ per cent. of the rental value is the reasonable maximum percentage that may be recovered by Government.
- The PRESIDENT, Taluka Local Board, Bijapur. In his opinion 50 per cent. is not a reasonable maximum.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. States that a maximum of 50 per cent. is not unsuitable, though two of his Assistants would fix it at 25 per cent.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). Does not consider that 50 per cent. is a reasonable maximum. In his opinion it should be 35 per cent.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). States that the Association considers that 50 per cent. is never a reasonable maximum. In its opinion one-sixth of the rental value may be fixed as the maximum which the State is entitled to take.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. No reply.

- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. No reply.
- The PRESIDENT, District Local Board, Kolaba. Considers that 50 per cent. of the rental value would be a very high maximum. In his opinion the State should not have more than one-sixth of the rental value.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. In his opinion 25 per cent. would be the reasonable maximum and considers that 50 per cent. would be too excessive.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). Does not answer this question as he does not favour the rental value of land to be the basis for fixing assessment.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). In his opinion the maximum should be 10 per cent. of the net rental value arrived at after deducting cost of cultivation and leaving sufficient margin for recurring and occasional expenses for the improvement of land.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). In his opinion 30 per cent. should be the maximum.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). States that as the rental value of land is not suitable for fixing assessment, there is no need of proposing any percentage as a standard.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). States that as the rental value of land is not suitable for fixing assessment, there is no need of proposing any percentage as a standard.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). *Vide* reply to question No. 10.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. In his opinion 50 per cent. is a reasonable maximum.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. Considers that a maximum of 15 per cent. of the rental value of the poorest land of a particular class mentioned in reply to question No. 3 should be fixed as the reasonable maximum assessment the State is entitled to take.

Question No. 12.—Do you consider the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals practicable? (Vide scheme attached—Appendix II.)

Name of officer or non-official gentleman.

Reply.

SIND.

H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable in Sind. States that it is an attractive scheme, but it would not work there. Observes:—"The difficulty is that the outturn of the same survey number may vary extremely with the character of the inundation, which may affect the mode of irrigation. A wheat number, for instance, may be cultivated one year on *bosi* only (conserved moisture for kharif flow irrigation) and may produce 10 maunds per acre; the next year it may get *rabi* lift water in aid of *bosi*, and produce 16 maunds per acre. Yet another year, the number may get nothing but *rabi* lift water, and produce only 8 maunds, of which crop the zamindar will get a considerably smaller share. Here enters in the question of 'the value of Government water supplied'."

K. B. JAN MAHAMAD KHAN, Sind

Does not consider the scheme of permanent assessment in kind but recovering it in cash practicable, because it is both impracticable and is likely to lead the several knotty questions.

The PRESIDENT, Taluka Local Board, Pano Akil.

Does not consider the scheme of permanent assessment in kind but recovering it in cash practicable.

R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.

Does not consider the scheme of permanent assessment in kind but recovering it in cash practicable for various reasons, the principle one being that the assessment in Sind is not *fixed* on survey numbers as in the presidency proper, but it is variable according to the varying modes of irrigation. Observes that if innumerable crops and varying modes of irrigation and fluctuating water supply are taken into account, the labour involved in fixing assessment in kind for each crop and for each mode of irrigation would be enormous and the results will not be reliable.

SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.

States that the scheme of permanent assessment in kind but recovering it in cash is sensible in so far as it seeks to determine the produce of each field. Observes that in *rayatwari* system, where every field is a survey number and forms a unit for assessment, it is only just and equitable that its productivity (in quantity) should be fixed once for all. Remarks that the revision of the prices every ten years is altogether objectionable, inasmuch as it militates strongly against the 30 years revision in the presidency and 20 years in Sind and that another objection is that it will entail a very great labour to fix each survey number's gross and net produce and that the operation will last over many years.

The PRESIDENT, District Local Board, Larkana.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

S. H. GOVERNTON, Esq., I.C.S., Collector of Hyderabad.

States that he does not thoroughly understand the scheme, but in his opinion it seems to be impracticable so far as regards Sind, and probably so as regards any other part of the presidency. Observes:—

“The process for calculation suggested for fields which grow mixed crops and for those which grow different crops in different years, either in a fixed rotation, or haphazard, is to my mind even more impracticable. And the final process of calculating the actual assessment is the most impracticable of all. The annual *jamabandi* would be quite beyond the powers of either the village officers or the *jamabandi* officers’ staff if this system were adopted, and the *jamabandi* would take months in every taluka. And finally few zamindars would be able to discover what they really had to pay, or to check the bills presented to them. What is required for any system of assessment on agricultural lands is that it should be simple and readily understood and checked. I consider that the suggested scheme is the exact opposite, although these are the advantages especially claimed for it. I may also add that the maintenance of accurate price registers in a taluka has always proved impossible at present, and I have not the slightest doubt that if such registers were maintained, they would not be reliable. Certainly there would be innumerable disputes regarding them. As a matter of fact prices differ in different parts of the taluka, and even if those prevailing at head-quarter towns could be accurately fixed each year, previous to *jamabandi*, it would be wholly unfair to apply them to all portions of the same taluka. It may be added that prices do not remain constant throughout the year; the rates are highest when none has the produce to sell, and lowest when most of the produce is being placed on the market. To fix the amount to be levied for assessment on the basis of a ten years’ average would be absurd, and to take the average of one year would be unfair to the zamindar, even if that average could be accurately determined the average would be raised by the rates prevailing in months when no produce is being sold.”

The PRESIDENT, District Local Board, Hyderabad.

Does not consider the scheme for fixing a permanent assessment in kind, but recovering it in cash practicable.

The PRESIDENT, Taluka Local Board, Hyderabad.

In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable. Observes that the fixing of permanent assessment in kind on each survey number and then determining the rates at short intervals would be a heavy task and so far as the cash payments are concerned, it will not be fixity of rates.

Mr. MAHOMED JAFFAR KHUJO, Zamindar and District Local Board Member, Mirpur Bathoro.

In his opinion the idea of determining cash value at short intervals is unacceptable. But for that, he considers the scheme sound. Remarks that it is feared that the fixing of cash value at short intervals will militate against the already small interval of 20 years allowed in Sind.

- Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad. In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is entirely impracticable. Remarks that it is more arduous to work than the existing system, that the fixing of permanent assessment in kind on each survey number and then determining rates at short intervals will be a tremendous task and will after all carry no fixity of rates so far as cash payments are concerned, and that it will besides nullify the advantage of 20 or 30 years' settlement which we have got.
- Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah. In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is absolutely impracticable. Remarks that it may sound very well in theory but is quite unworkable in practice.
- R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur. Considers the system proposed by Mr. Shivdasani to be the most impractical and unworkable. Remarks that it is at the best but an ideal system, suited neither to Government nor to the rayats.
- K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, and observes that were it practicable, it would serve no useful purpose in Sind.
- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar. In his opinion the scheme for permanent assessment in kind but recovering it in cash outlined by Mr. Shivdasani may be suitable for the Presidency proper, but that it is quite impracticable in Sind, where the assessment varies with the mode of irrigation employed. Observes :—
 “Moreover in Sind for the purpose of assessment the deh is a unit. By the proposed scheme every field will have to be scientifically classified and assessed separately which will involve prohibitive cost and heavy work on the staff. It will also not suit the Sind conditions because productivity of field varies with the mode of irrigation which again is not permanently fixed but varies with the improvement or deterioration of the canal on which it is dependent. The Sind system is simple and well understood and has worked well, and it seems quite unnecessary to introduce complications.”
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. In his opinion Mr. Shivdasani's proposal is perfectly workable and certainly worth consideration; he therefore agrees with him in principle. Observes that as it touches the most delicate question, it should be widely made public and opinions of different shades of thought among zamindars obtained.
- The PRESIDENT, District Local Board, Sukkur. In his opinion the scheme of permanent assessment in kind but recovering it in cash will not be practicable. Observes that it is liable to abuse and will require a heavy establishment to cope with the work, and states that his experience is that in places where the system of fixing the assessment in kind is in vogue, it is not appreciated by the public.

N. H. HEY, Esq., I.C.S., Revenue Officer,
Lloyd Barrage and Canals Scheme.

Replies as follows:—

Mr. Shivdasani's proposed scheme is open to several objections. In the first place it is in many cases quite impossible to fix on any one crop (or even any combination of 2 or 3 crops) as the permanent characteristic of the land and the measure in which its rent should be expressed, and this is specially the case in an irrigated tract like Sind. Lands change from one crop to another not only because of private improvements—which Mr. Shivdasani seems to imagine explain all such changes—but because of changes in the mode and kind of irrigation due to the construction of new canals by Government or the improvement (or *per contra* in some cases the deterioration) of existing ones, and following on changes in irrigation the very character of the soil and its suitability for particular crops not uncommonly changes under certain conditions.

It is impossible to deny to Government a share in the enhanced yield and quality of crops due to irrigational improvements; to do so would simply prevent any such schemes being undertaken in future; and equally unjust to deprive the State of a share in the increased productivity of the land due to other general causes or to the action of Government or the community, such as the improvement in transport facilities, the introduction into general use of better tools and machinery, the more plentiful and cheaper supply of manures, the growth of population and the increase of education and skill among the people.

To let all such benefits be diverted from the State coffers to the pockets of private landlords would be to gratuitously repeat in India the prime disaster of English History, whereby life in general and industry in particular is heavily taxed and hardened for the benefit of a parasitic class of ground landlords—parasitic that is in their quality of ground landlords, whatever services to the community individual members of this class may render in other capacities. Yet Mr. Shivdasani's proposal would deprive the State, and thereby the people as a whole, of any share in all such benefits or indeed of any possibility of increased revenue from increasing value of lands except by the sole rise in the prices of agricultural produce. And Mr. Shivdasani proceeds to rob the State of the full benefit even of this, by proposing to limit very narrowly the enhancements that may be made at each revision, regardless of whether prices have risen 50 or 100 per cent. even, while insisting on the full benefit of any fall being given at once to the landholder. I certainly cannot agree with him that "we will therefore have all the advantages of a permanent settlement without in any way sacrificing the interests of the State". On the contrary I contend that under such a scheme the interests of the State will be sacrificed all along the line in favour of the landholders. Any scheme for a permanent settlement, even though the rates be fixed in terms of produce and not of currency, as proposed, means denying to the State (and hence to the people as a whole, whose only organ of expression and representation the State is) the future benefits of all

improvements due to State or communal action, and if the individual landholder has an equitable claim to enjoy the enhanced profits resulting from private improvements certainly the State (as representing the people or the nation) has an equally strong claim to reap the full benefit of all public improvements.

Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.

In his opinion the proposed scheme is too elaborate to be put into practice.

Mr. HIRANAND KHEMSING of Hyderabad.

In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is an ideal one, but the revision at short intervals of the price of the permanent assessment in kind will be a great disturbing factor. Observes that another drawback is that it will entail great labour to assess the produce of each field. Remarks that in principle it is quite correct, since each field is a unit for assessment and that it should be the duty of Government to fix the net produce and the share due to Government from each field. Adds that in practice the system is too difficult to work.

K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin.

Submits that land revenue may not be levied in kind but in accordance with the usual practice.

The PRESIDENT, District Local Board, Thar Parkar.

Does not approve of the scheme for fixing a permanent assessment in kind but recovering it in cash and remarks that the practice in vogue is working satisfactorily.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).

Considers that the scheme for fixing a permanent assessment in kind but recovering it in cash seems to be quite practical, but the period of 10 years proposed is too long. In his opinion the period of 10 years should be reduced to 5 and if necessary to 3 years and that more definite proposals are necessary to tax "unearned increments".

The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).

In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is not practicable. Observes that the scheme is quite as elaborate as the present classification scheme which it merely replaces and has no distinctive advantage except perhaps the fact that the cultivator will understand it better than the classification scheme.

The PRESIDENT, District Local Board, Panch Mahals.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.

States that the scheme suggested by Mr. Shivdasani is more-theoretical than practical and besides it will involve a great deal of trouble and expense to Government. Remarks that the ignorant cultivators have no available data to work out the scheme with success and so the scheme will not be feasible.

The PRESIDENT, Taluka Local Board, Anand (Kaira).

Does not consider that the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

A. M. MACMILLAN, Esq., I.C.S., Collector
of Surat.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Remarks that it might be theoretically possible to vary assessment yearly or at short intervals in accordance with changes in the general purchasing power of money but that it would almost certainly lead to widespread corruption in areas where the cultivators are ignorant and illiterate.

J. W. SMYTH, Esq., I.C.S., Collector of
Kaira.

Understands that the scheme for fixing a permanent assessment in kind but recovering it in cash has been withdrawn. Remarks that in any case it scarcely merits serious consideration.

R. S. B. M. DESAI, Deputy Director
of Agriculture, Gujarat.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, or desirable, even if it is found to be beneficial, specially in cases of bad years.

The PRESIDENT, Taluka Local Board,
Prantij (Ahmedabad).

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

Mr. V. B. MARDHEKAR, Collector of Broach.

In his opinion Mr. Shivdasani's scheme is quite impracticable. Observes :—

“It is impossible to fix a permanent assessment in kind on land in this Presidency. Each field or a pot hissa will have to be visited and the assessment in kind ascertained. What data are there? It is suggested that the average gross produce of each field for 10 years should be ascertained. How is this to be ascertained? In the absence of clear written records, which it is impossible to get, the assessing officer will be groping in the dark and some arbitrary assessment in kind will be levied without regard to the quality of land, its proximity to centres of trade. The Scheme takes no account of such factors, as facilities of communications, centres of trade, etc. A field in the extreme west of Poona for instance, would yield the same outturn as another near Poona, and under the scheme both fields would pay the same cash fixed rent. It is unnecessary to elaborate other serious objections to the scheme, which I find is not well thought out. I reject the scheme as thoroughly unsound, impracticable and worthless.”

The THAKOR SAHEB of Amod, Broach.

States that Mr. Shivdasani's scheme is an ideal which the Revenue and Survey experts have striven for. Observes that it is an attractive scheme in its principles, but when put into practice, it won't prove more satisfactory than many others. Remarks: “The estimates of productiveness may be underrated or overrated. Then what is to be the Raj Bhag or the share of the State? That would be the crux of the scheme.” Adds that unless Mr. Shivdasani precribes the share of the State, it would not be possible to give an opinion about the merits of the scheme.

- The THAKOR SAHEB OF KERWADA, Broach. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash at all practicable, and remarks that if the scheme is put in force, it will increase the burden of taxation on the agriculturists.
- The PRESIDENT, District Local Board, Broach. States that the scheme for fixing a permanent assessment in kind but recovering it in cash is not only impracticable but very complex, and remarks that it would be extremely difficult to work it out in actual practice.
- R. B. A. U. MALJI, Broach. Reply not clear.
- Sardar R. B. MOTILAL CHUNILAL, Broach. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, because besides being complicated, it will lead to much dishonesty and fraud all round, and will eventually be found disadvantageous to Government treasury.
- Mr. S. M. BHARUCHA, Collector of Thana. Considers that the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). States that in the opinion of the Association the scheme prepared by Mr. Shivdasani is difficult to be put into effect and is not acceptable to them.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). States that the Board is of opinion that there should be permanent settlement of land revenue, but its money value should not be changed at intervals of ten or any amount of years.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of Panch Mahals. Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Does not think it advisable to adopt the system of permanent assessment in kind laid down in Appendix II to the questionnaire. Observes that there are good many objections to this scheme even though it aims at securing certainty in assessment.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that the Board is of opinion that the scheme for fixing a permanent assessment in kind but recovering in cash is impracticable.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Does not consider Mr. Shivdasani's proposal to be practicable and does not agree with the idea of a permanent settlement.
- The PRESIDENT, District Local Board, Bombay Suburban District. Does not consider Mr. Shivdasani's proposal to be practicable and does not agree with the idea of a permanent settlement.
- The JOINT HONORARY SECRETARY, Anheri Landholders and Residents' Association (Bombay Suburban). States that the Association approves in general the scheme of permanent settlement prepared by Mr. Shivdasani as the most equitable adjustment of the claims of the State and of the cultivator for improvements effected by him.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). States that the Board considers that the scheme for fixing a permanent assessment in kind but recovering it in cash is practicable.

- The PRESIDENT, Taluka Local Board, Dahanu (Thana). States that the Board considers that the assessment as obtains there at present should be made permanent and that Government should have no right to make any change in this fixed assessment.
- The PRESIDENT, Taluka Local Board, Wada (Thana). States that the Board does not consider that the scheme laid down in Appendix II would be suitable to the Wada Taluka.
- Mr. M. D. PATEL, on behalf of the Khari-cut Canal Farmers, Taluka South-Daskroi (Ahmedabad). In his opinion agricultural assessment should not be permanently fixed. It should however be fixed for 100 years instead of for 30 years.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. States that the first fixing of the assessment in kind is almost impracticable, but if it is to be really permanent, the great trouble involved in the work may be undertaken and even the risk of injustice being done to good cultivators may be accepted, in view of the saving of further trouble for all time. Observes that after all this, the scheme proposes a revision every few years and the permanency is only a *camouflage*.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). States that to put the scheme suggested in question No. 12 into practice will involve hardships of insurmountable character, that when the scheme is to be acted upon, it will be hard if not impossible to determine the exact nature and the quantity of the product of a field and that it would be no less difficult to ascertain correct prices.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). States that the Board suggests that the present assessment should be permanent assessment and states that no other scheme is preferred by them.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Is of opinion that assessment should be permanently fixed in cash on the profits of agricultural land but it should in no case exceed one-tenth of the net profits at any period of revision and should be ascertained by a joint committee of officials and non-officials of each district, taluka or village, wherein the revision settlement is sought to be introduced ; and states that he does not approve of the scheme in Appendix II, as its working in his opinion is sure to prove to be more cumbrous, complicated and incomprehensive than the present system which it seeks to replace.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that the element of permanent settlement in the scheme of Mr. Shivdasani is acceptable to the Association as well as of the net profits alone to be made the basis of determining the land tax, but it does not however accept his method of arriving at the net profits. States further that in the opinion of the Association Mr. Shivdasani's scheme is not helpful in improving the condition of agriculturists, but it would make their lot much worse. Adds that Mr. Shivdasani's scheme as a whole is not acceptable to the Association.
- The PRESIDENT, Agricultural Association, Anand (Kaira). In his opinion the scheme is not practicable.

- The PRESIDENT, Taluka Local Board, Ambarnath (Bombay Suburban). States that the Board suggests that the present assessment after the revision should be the permanent assessment and that no other scheme is preferred by it.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Regards the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). In his opinion the proposed scheme of permanent assessment does not seem to be feasible and practicable.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Answer not clear.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). Agrees with the principle underlying the scheme of permanent assessment in kind but thinks that it will have to be made more practicable.

CENTRAL DIVISION

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. Does not approve of the scheme for fixing a permanent assessment in kind because it is not possible to find out the net profit on agricultural land for the following reasons :—
 “(1) Gross produce cannot be estimated at all accurately.
 (2) Cost of production cannot be estimated at all where the system of family labour is general and where cattle are fed on the produce of the fields they cultivate.”
 Observes that the proposed system would also defeat its own ends, as the constant fluctuation in the amount of assessment would cause far more discontent than the present fixed sum.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. Partially agrees with Mr. Shivdasani's scheme as far as a fixed proportion of the profits of agriculture is settled as State dues.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. Does not consider the scheme for fixing a permanent assessment in kind impracticable, but observes :—
 “In the interest of the Government and country, however, it is better if it is subjected to revision every thirty years. It will be better than the present system, though it will involve considerable amount of preliminary work.”
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). States that in the opinion of the Association the draft scheme for fixing a permanent assessment in kind but recovering it in cash will not be practicable.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). States that the Board does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable, because there will be so many difficulties in carrying it out and the results so dubious that it is better not to attempt it.

- The PRESIDENT, District Local Board,
East Khandesh. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- C. A. BEYTS, Esq., O.B.E., I.C.S.,
Collector of Nasik. In his opinion Mr. Shivdasani's scheme is impracticable.
- The PRESIDENT, District Local Board,
Sholapur. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash feasible and workable.
- The PRESIDENT, Taluka Local Board,
Amalner (East Khandesh). In his opinion the proposed scheme for fixing a permanent assessment in kind but recovering it in cash may prove beneficial to agriculturists, if it is practicable to really ascertain the actual yield of each field. Remarks that the scheme instead of giving relief to agriculturists would entail hardships on them, and the result would be falling from the frying pan into the fire.
- The PRESIDENT, Taluka Local Board,
Mawal (Poona). Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
- The SECRETARY, Agricultural Association,
Pachora (East Khandesh). States that the system of fixing assessment in kind but payable in money is not grasped well, but that it will be very difficult to work it out in detail.
- W. W. SMART, Esq., I.C.S., Collector of
Ahmednagar. Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable.
- The PRESIDENT, Taluka Local Board,
Jalgaon (East Khandesh). States that the Board does not approve of the scheme of fixing assessment in kind out of the produce realised but of recovering the same in cash.
- The PRESIDENT, Deccan Dumaldars' Sabha,
Poona. States that the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable and unserviceable.
- J. R. HOOD, Esq., I.C.S., Collector of
Sholapur. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Observes:—

“The plan of fixing assessment in kind was given up many years ago for excellent reasons and its re-introduction would be a retrograde step. I do not consider Mr. Shivdasani's scheme in any way simpler than the present method or likely to be any more popular. All taxation is unpopular and, to the Indian, direct taxation is especially so. If the present system is unpopular it is not because the system is bad or incomprehensible but simply because direct taxation is unpopular as such and the scheme proposed by Mr. Shivdasani would be open to the same objection.

* * * *

Apart from these general considerations I regard the scheme as impracticable to work and distinctly inferior to the present method. In his second paragraph the proposer confuses "productivity" with "produce". At present the assessment is based on the capacity for production of the land, *i.e.*, its productivity, and capacity and productivity are the same, though Mr. Shivdasani fails to see it, and I maintain that our predecessors were perfectly right in basing their assessment on productivity and not on the actual produce. For one thing, we do not want to put a premium on laziness or bad methods of cultivation. If a man does not get what he should out of his land, that is his fault and he should suffer and not the State, *i.e.*, his more industrious fellow-cultivators should not be made to pay for his shortcomings. Again Mr. Shivdasani does not say how he proposes to ascertain the average gross produce of each field for the last ten years. The only means of doing so would be by enquiry of the cultivators and I would defy any enquiry officer to arrive at the truth unless he were prepared to proceed on the assumption that most of his informants were unworthy of credit, and any system based on such an assumption would certainly not be popular. It may be noted that Mr. Shivdasani's "revisions" are dependent on price movements and that he would limit any enhancement to ten or twenty per cent. though experience has shown that prices may increase 100 per cent.

I need hardly mention the enormous establishment and the time and expense that would be required for introducing a revision settlement on these lines for every field in the Presidency and when all this money and labour had been spent the experiment would probably be found to be a disastrous failure from the point of view of the State.

The most serious objection to Mr. Shivdasani's scheme in my opinion would be its extreme unpopularity among the cultivators in spite of the fact that it is obviously designed to benefit the landowner at the expense of the rest of the community. The greatest merit of the present system is its stability and the fact that the assessment is unlikely to be changed more than once in each man's working life. Thus he knows exactly where he is. But under Mr. Shivdasani's scheme the assessment would change three times as often and, being dependent solely upon price-movements, it might easily happen that during a decade of low prices the unfortunate cultivator would be compelled to pay an assessment calculated on a decade of high prices. I may mention that all my subordinate revenue officers regard the scheme as "complicated and unworkable". Again, there would be no remissions or suspensions under the scheme as bad seasons are already allowed for in fixing the assessment."

The PRESIDENT, Taluka Local Board,
Haveli (Poona).

States that in the opinion of the Board the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable and unserviceable.

- Mr. A. O. KOREISHI, Collector of West Khandesh. In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable, and if adopted, will make the Land Revenue System unsuitable and complicated.
- The PRESIDENT, District Local Board, West Khandesh. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). States that the scheme for fixing a permanent assessment in kind but recovering it in cash may be introduced, but there seems no necessity for fixing rates at short intervals.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Approves of the scheme for fixing a permanent assessment in kind but recovering it in cash.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). In his opinion Mr. Shivdasani's scheme is worth giving a trial, though apparently taking into consideration the various difficulties, the scheme seems unworkable and impracticable.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash seems difficult to be worked out.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). States that the Board is in favour of fixing land revenue in kind but does not approve of the idea of recovering the same in cash.
- The PRESIDENT, District Local Board, Nasik. In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. States that the scheme for fixing a permanent assessment in kind but recovering it in cash, has the merit of a novel suggestion, that it is worth being tried under a special committee of the Legislative Council with co-opted non-official experts which should be appointed for executing the task mentioned in the last paragraph (11) of the Scheme. Suggests that it should be tried in one tract in the first instance for two years and reconsidered on its own merits by the Council as to its extension, improvement or abolition.
- The PRESIDENT, Agricultural Association, Baramati (Poona). States that the scheme proposed for fixing permanent assessment will be found unworkable.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). States that the scheme for fixing permanent assessment would be in practice unworkable.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
- The PRESIDENT, Taluka Local Board, Sholapur. Considers that the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals is not practicable.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

- The PRESIDENT, Agricultural Association, Junnar (Poona). Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh). Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- The PRESIDENT, Taluka Local Board, Karmalá (Sholapur). Thinks that if permanent assessment is fixed, it will not be practicable to recover it at short intervals.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals practicable.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Approves of the scheme for fixing a permanent assessment in kind but recovering it in cash, if the permanent settlement scheme like Bengal suggested in reply to question No. 2 is not accepted.
- G. MONTEATH, Esq., I.O.S., Collector of Poona. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., O.I.E., I.C.S., Collector of Kanara. Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable, because it would be impossible to prepare accounts on such a system without an enormous increase of establishment, both subordinate and superior.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). States that in the opinion of the Board the scheme for fixing a permanent assessment in kind but recovering it in cash is not wholly practicable and would be too costly and ruinous to *bonafide* cultivators.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. Does not approve the scheme for fixing a permanent assessment in kind but recovering it in cash. Remarks that no Government will be able to work it out, unless a person interested to receive the revenue in kind is on the spot.
- The PRESIDENT, Taluka Local Board, Paragad (Belgaum). Considers the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Considers the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. Considers the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. States that the Association is of opinion that Mr. Shivdasani's scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. Replies as follows:—
"The scheme of permanent assessment in kind is so futile as hardly to be worth powder and shot. It is not worth wasting time over but a few of the objections to it are as follows:—

(a) At present our assessments are revised every 30 years which, we are informed by Mr. Shivdasani, 'causes great heart-burning to the cultivator' and under the new scheme the assessments are to be fixed permanently in kind with the result that 'the cultivator secure in the knowledge that his assessment cannot be raised' is to go on his way rejoicing. Yet according to the scheme the cash values of the grain assessments are to be revised every ten years on the basis of ten years' prices with the result of course that the assessment in cash will be changed. In other words the system substitutes a ten yearly assessment for a 30-year one with changes in the assessment in cash just as at present, and as our present revisions are based mainly upon changes in prices the basis will exactly be the same. 'Plus ça change, plus c'est la meme chose'. In the circumstances if the cultivator's heart burns under the present system it is likely to blaze under its substitute.

(b) It is difficult enough to find out the gross produce of a single field for one year and the mind absolutely boggles at the notion of endeavouring to discover the produce of every single field in the Presidency for ten years and when there is super-added the obligation to find the average cost of cultivation for every field for the same period, the only result is stupefaction.

(c) Mr. Shivdasani has not considered the little item of cost which would submerge the finances of the Presidency for a generation, but the whole scheme is so hairbrained that it is not worth wasting space over."

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| The PRESIDENT, District Local Board, Bijapur. | Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable. |
| The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). | States that assessment in kind is impracticable now-a-days. |
| The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). | Considers the scheme for fixing a permanent assessment in kind but recovering it in cash quite reasonable and practicable. |
| Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. | Is not in favour of fixing assessment permanently, either in kind or cash. |
| R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. | States that the scheme for fixing a permanent assessment in kind but recovering it in cash is partially impracticable, so far as the district of Kanara is concerned. |
| The PRESIDENT, District Local Board, Kanara. | States that the scheme for fixing a permanent assessment in kind but recovering it in cash seems practicable, but the difficulty is in maintaining an efficient machinery in estimating the rent in cases where statistics are not available. Suggests that the ten years' interval for revaluation should be changed to fifty years. |
| The PRESIDENT, Taluka Local Board, Bijapur. | States that the Board does not consider that the scheme for fixing a permanent assessment in kind but recovering it in cash would be beneficial and workable both to the Government and rate payers. |

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Observes that it would be too harassing to the cultivator, involve too much uncertainty and would afford no reasonable basis for assessment, if a cultivator is to be allowed to manage his property according to his discretion.

The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).

Considers the scheme for fixing a permanent assessment in kind but recoverable in cash practicable.

The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).

States that in the opinion of the Association the scheme for fixing a permanent assessment in kind but recovering in cash is practical.

A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.

Considers the scheme for fixing a permanent assessment in kind but recovering it in cash impracticable. Remarks:—

“To abandon the actual rents as recorded in our tenancy registers for an attempt to discover the rents by the method described in part 4 of Appendix II is to leave the hard high road leading straight to our destination and plunge into a bog. I consider the scheme also, even were it practicable, in some respects unsound though, of course, if we could ascertain for every field the actual surplus which remained over, after normally good cultivation, for division between the landlord and the State, a highly satisfactory scheme of assessment might be based on it”.

J. ABBOTT, Esq., I.C.S., Collector of Kolaba.

States that it is possible to fix the assessment in the way proposed in the scheme but does not see why Government should bind its hands.

The PRESIDENT, District Local Board, Kolaba.

Does not consider the scheme in Appendix II impracticable, but does not find any particular advantage in it.

The SECRETARY, Deccan Non-Brahmin League, Belgaum.

In his opinion the scheme, so far as it says that productivity of each land should be determined is alright, but, in other respects *viz.*, to fix the assessment in kind and the prices of which to be revised every ten years, would rather be impracticable, besides entailing much expenditure and labour.

The PRESIDENT, Taluka Local Board, Renbennur (Dharwar).

States that although the principle of fixing assessment in kind and its recovery in cash adumbrated in the scheme by Mr. Shivdasani looks reasonable and equitable, the scheme bristles with various difficulties in carrying it out in practice. Observes that the process of keeping a record of prices for all places and at all times is costly, not practicable and gives great scope for fraud and corruption.

The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur).

In his opinion the scheme for fixing a permanent assessment in kind but recovering it in cash is not practicable.

The PRESIDENT, Taluka Local Board, Roha (Kolaba).

In his opinion the scheme for fixing a permanent assessment in kind, but recovering it in cash, is practicable, but remarks that it would require an elaborate and costly enquiry.

The PRESIDENT, Taluka Development Association, Indi (Bijapur).

Considers the proposed scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

The PRESIDENT, Taluka Local Board, Indi
(Bijapur).

Considers the proposed scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

The PRESIDENT, Taluka Local Board,
Badami (Bijapur).

In his opinion the proposed scheme for fixing a permanent assessment in kind but recovering it in cash is not practicable.

H. L. Fox, Esq., I.C.S., Collector of Ratnagiri.

Does not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable. Remarks that even if it were practicable, it would offer no advantages, as it merely comes ultimately by a very round about and unworkable method to something very like our own result, but with the substitution of a 10 years' settlement (too short a period) for a 30-years one.

The HONORARY SECRETARY, District Agricultural Association, Dharwar.

States that in the opinion of the Association the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable, as it fears that such a practice will involve very large expenditure without any benefit to either the State or to the land-owner and may on the other hand lead to great discontent and dishonesty.

Question No. 13.—Do you consider that the present maximum limits of enhancement at a revision settlement should be adhered to, *viz.*, 33 per cent. for a group or taluka, 66 per cent. for a single village and 100 per cent. for an individual holding?

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	In his opinion the present maximum limits of enhancement at a revision settlement, on a broad view, are just, though in present day settlements, the abnormal rise of prices during the past 15 years has made them to appear unduly restrictive. Remarks that such a phenomenon can scarcely be expected to occur again.
K. B. JAN MAHAMAD KHAN, Sind	Agrees that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Pano Akil.	In his opinion settlement should not be revised till canals are organised.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Agrees that the present maximum limits of enhancement at a revision settlement should be adhered to.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	States that in the opinion of the Association the present maximum limits of enhancement at a revision settlement are oppressive. It would abolish these limits for talukas, groups and villages and would confine the maximum limits to individual holdings only, and in such cases, the enhancement must not exceed ten per cent. Observes that the Association sees no real reason in fixing limits to a taluka, or a group, or even a village, when it is borne in mind that the unit of assessment is a field or survey number.
The PRESIDENT, District Local Board, Larkana.	In his opinion the present maximum limits of enhancement at a revision settlement are high and they should not be adhered to.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	Sees no good logical reason for maintaining any such limits.
The PRESIDENT, District Local Board, Hyderabad.	Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the present limits of maximum enhancement at a revision settlement are exorbitant and does not consider that the actual profits from agriculture can bear such maxima of increase. Remarks that to increase 33 per cent. in a taluka and 66 per cent. in the case of a village are very high and 100 per cent. in individual cases will be inflicting a great hardship.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	In his opinion it is desirable to reduce the maximum limits of enhancement considerably, as they press very hard on individual zamindars.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	Considers the present limits of maximum enhancements at revision settlements as too exorbitant and arbitrarily fixed.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Has no objection to the present maxima fixed for the enhancement of assessment.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	In his opinion the present maximum limits of enhancement should be maintained.

SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.

In his opinion the maximum limits of enhancement at a revision settlement should on no account exceed ten per cent. whether for a group, a taluka, a single village, or individual holding. Observes that there is a universal cry that the enhancement by Government is much too high.

K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.

Does not consider that the present maximum limits of enhancements at a revision settlement should be adhered to.

A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.

Considers that the present maximum limits of enhancement at a revision settlement should be adhered to. Remarks that they sometimes fetter the Settlement Officer with regard to individual villages (dehs) especially where there has been a sudden increase in rice, but the line has to be drawn somewhere and these limitations are on the whole satisfactory.

HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.

In his opinion the present maximum limits of enhancement at a revision settlement are quite suitable.

The **SECRETARY**, Muslim Zamindars' Association, Mirpurkhas.

In his opinion the present percentages of enhancement at a revision settlement are considerably great. Proposes that an increase of 25 per cent. for a group or taluka, 50 per cent. for a village and 75 per cent. for an individual holding on the previous rates may be allowed, but the total assessment should in no case exceed 25 per cent. of the net produce or the net profit.

The **PRESIDENT**, District Local Board, Sukkur.

In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to. Would suggest the following maximum limits:—

25 per cent. for a taluka, 50 per cent. for a single village, and 75 per cent. for an individual holding.

N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.

Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to. Observes:—"The 33 per cent. limit was at the time of its introduction, specially stated to be a temporary measure to meet temporary and exceptional circumstances, the collapse in prices, particularly of cotton, following the artificial inflation of the American Civil War. Unfortunately instead of being reconsidered and revised, as clearly intended by its authors, when conditions changed, and prices assumed a continuous and often rapid upward tendency, it grew into a kind of official fetish, too sacrosanct to be questioned or disputed. The result has been that the State (and hence the community as a whole) has lost nearly all the benefit of a continuous and very great rise of prices and has had to receive payment of its dues in a continually less and less valuable currency, this limit preventing the assessment being raised to anything like corresponding with the mere difference between the value of money, expressed in terms of agricultural produce, at the beginning and at the end of a 30 years settlement, without regard at all to other causes justifying and calling for enhancement.

Thus the 33 per cent. limit and the 30 year guarantee together have, in effect, given us most of the disadvantages of a permanent settlement combined with all those of a temporary one, and the real benefits of neither."

- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. In his opinion the present maximum limits of enhancement at a revision settlement are suitable.
- Mr. HIRANAND KHEMSING of Hyderabad. In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin. No reply.
- The PRESIDENT, District Local Board, Thar Parkar. Is in favour of modification of the present maximum limits of enhancement at a revision settlement.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. In his opinion the present limits of enhancement of assessment at revision are suitable. Observes that in many cases the State could justly impose increases greatly in excess of those limits but sudden and large enhancement always hits the occupant as he naturally adapts his expenditure to his income, that he must also have security and a chance to improve the standard of living and that he would not deprive the occupant of the surplus which a rise in prices exceeding the prescribed limits give him. Remarks that to those who would impose a lower limit of enhancement he would reply that the State cannot afford to forego more of its just dues.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). In his opinion the percentages should be reduced as under :—
15 per cent. for a taluka, 20 per cent. for a group when villages are not changed, 33 per cent. for a village, and 50 per cent. for a holding.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). In his opinion the present maximum limits of enhancement at a revision settlement should be reduced to 25, 50 and 75 per cent. respectively.
- The PRESIDENT, District Local Board, Panch Mahals. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. In his opinion the present limits of enhancement at a revision settlement are rather high and they should be modified as follows :—
25 per cent. for a taluka, 40 per cent. for a single village, and 50 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion there need be no limit of enhancement at a revision settlement, but changes should be brought about gradually over a series of years. Remarks that any sudden change is objectionable.
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.

- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). In his opinion the present maximum limits of enhancement at a revision settlement, should be adhered to.
- Mr. V. B. MARDHEKAR, Collector of Broach. Is of opinion that the present maximum limits of enhancements at a revision settlement should be adhered to. Observes that these percentages have been in force for many years and that they have mitigated the hardships resulting from enhancements in revision and are a safeguard against undue enhancements.
- The THAKOR SAHEB of Amod, Broach. States that the question whether the present maximum limits of enhancement at a revision settlement should be adhered to depends upon whether the rates fixed at the previous settlement have not been pitched very high, *e.g.*, in the Broach taluka.
- The THAKOR SAHEB of Kerwada, Broach. No reply
- The PRESIDENT, District Local Board, Broach. In his opinion the present percentages should be reduced to 20, 33 and 50 respectively, because the incidence of land assessment falls heaviest upon the small cultivators.
- R. B. A. U. MALJI, Broach. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- Sardar R. B. MOTILAL CHUNILAL, Broach. Does not give a clear reply.
- Mr. S. M. BHARUCHA, Collector of Thana. Considers that the present limits have worked well and they should be adhered to except in cases where the assessment falls much below 50 per cent. of the rental value, when the limits may be worked up gradually.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). States that as the principle of enhancement of assessments of lands is not acceptable to the Association, the replies to questions Nos. 13 to 18 are out of question.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). Considers that in no way the present assessment should be enhanced.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. In his opinion there should be no limit to enhancement of assessment at a revision settlement.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). States that the present maximum limits are very heavy and so should not be adhered to.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that there should be no enhancement of assessment in future at all.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Considers that the present maximum limits of assessment should be reduced to ten per cent. Observes that the present maxima are probably based on the present hypothesis that the State is the owner of all land and can demand what it pleases, and that the right view appears to be that the State has a right to demand from all its subjects a fair share of their income from all sources and that this share should not press heavily on the agriculturist.

The PRESIDENT, District Local Board,
Bombay Suburban District.

Considers that the present maximum limits of assessment should be reduced to ten per cent. Observes that the present maxima are probably based on the present hypothesis that the State is the owner of all land and can demand what it pleases, and that the right view appears to be that the State has a right to demand from all its subjects a fair share of their income from all sources and that this share should not press heavily on the agriculturist.

The PRESIDENT, Taluka Local Board,
Bhiwandi (Thana).

Does not reply as the Board proposes permanent settlement.

The PRESIDENT, Taluka Local Board,
Dahanu (Thana).

No reply.

The PRESIDENT, Taluka Local Board, Wada
(Thana).

States that the Board does not approve of the present maximum limits of enhancement, but needs a system of fixing a permanent land revenue, and that if Government do not desire to introduce the permanent land revenue system, then it would propose that the maximum limit of enhancement should be 20 per cent. for a taluka or a group.

Mr. M. D. PATEL on behalf of the Kharicut
Canal Farmers, Taluka South-Daskroi
(Ahmedabad).

States that the adherence to the present percentages of 33, 66, and 100 of maximum limits of enhancement is not objectionable if 100 years is fixed as the period for survey settlement.

Mr. R. B. PATEL, late Director of Agriculture,
Baroda.

States :—

“This provision is directly opposed to the provisions of section 107. If credit is given for improvement or expenses by the holders as provided, the variation will be equal to the rise in the maximum rate and will not vary as for the village and the individual holder. The limits fixed are a check on the vagaries of a grasping Settlement Officer under the present actual system of revising rates, where the amount to be taken is first fixed and then distributed as fairly as practicable.”

The SECRETARY, Chudasama Girasia Association,
Tagdi, Taluka Dhandhuka
(Ahmedabad).

States that the Association holds the strongest opinion that the present maximum limits of enhancement are exorbitant to the highest degree and that 10 per cent., 15 per cent. and 20 per cent. should be fixed in the case of a group or a taluka, a village and an individual holding respectively.

The PRESIDENT, Taluka Local Board, North
Salsette, (Thana.)

Does not answer this question as the Board wants a permanent assessment and no revision.

The PRESIDENT, Taluka Local Board,
Nadiad (Kaira).

States that as the present system of assessment is entirely unsatisfactory, the scale fixed thereunder for revision cannot be adopted.

The PRESIDENT of the Gujarat Landholders'
Association of the Kaira District.

States that in the opinion of the Association the present maximum limits of enhancement at a revision settlement should not be adhered to.

The PRESIDENT, Agricultural Association,
Anand (Kaira).

In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.

The PRESIDENT, Taluka Local Board,
Ambernath (Bombay Suburban).

As the Board wants a permanent assessment, it does not answer this question.

- The **PRESIDENT**, Taluka Local Board, Pardi (Surat). Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The **PRESIDENT**, Taluka Local Board, Mandvi (Surat). Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The **PRESIDENT**, Taluka Local Board, Chikhli (Surat). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The **PRESIDENT**, Taluka Local Board, Chorasi (Surat). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

CENTRAL DIVISION.

- O. H. BRISTOW**, Esq., I.C.S., Collector of Satara. States :—
 "The advantage of the 33 per cent. and other limits is that they prevent great and sudden increases of assessment. Their disadvantages are that they prevent the attainment of a uniform level assessment, *e.g.*, while Ahmedabad pays land revenue equal to 50 per cent. of the rent, Khandesh pays less than 10 per cent. The 33 per cent. rules prevent the inequality from being removed within 100 years. The same difficulty occurs in the groups of a taluka where the assessments are all a small proportion of the rent, but a lower group has gone ahead faster than a higher group. These limitations are highly prized by the cultivator and were once guaranteed by Government. I think the best solution would be to maintain these limits but to reduce the period of guarantee from 30 years to 20 years, or even 15 in those talukas where rents are 4 or 5 or even more times the assessment. Thus assessments could be brought to a uniform level in a shorter time, but sudden increases of assessment would be avoided. The landholder can easily pay the extra assessment but he will feel it if the rise is too sudden."
- Mr. O. S. PATEL**, Deputy Director of Agriculture, North-Central Division. No remarks to offer.
- R. B. P. O. PATIL**, Deputy Director of Agriculture, South-Central Division. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The **PRESIDENT**, Agricultural Association, Edlabad (East Khandesh). States that in the opinion of the Association the present maximum rates are rather high, as the economic condition of the cultivator is not rising, and suggests that the rates should be altered to 20, 40 and 80 per cent.
- The **PRESIDENT**, Taluka Local Board, Karjat (Ahmednagar). In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.
- Sardar K. V. JOSHI**, Retired Deputy Collector, Ahmednagar. Does not think that these maximum limits of enhancement should be adhered to any more.
- The **PRESIDENT**, District Local Board, East Khandesh. In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.
- C. A. BEYTS**, Esq., O.B.E., I.C.S., Collector of Nasik. In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.

- The PRESIDENT, District Local Board, Sholapur. Considers the limits to be very high.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). In his opinion the present maximum limits of enhancement should not be adhered to.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). Considers that the present maximum limits of enhancement at a revision settlement should be changed thus :—
20 per cent. for a group or taluka,
40 per cent. for a single village,
50 per cent. for an individual holding.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). In his opinion the maximum limits of the enhancement of assessment should not exceed more than 25 per cent. in every case, whether individual village or taluka.
- W. W. Smart, Esq., I.C.S., Collector of Ahmednagar. In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to, and remarks that the limits are now regarded as a permanent guarantee.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). States that the revenue settlement system which is at present in force and the scheme proposed in the questionnaire are not in consonance with the prevailing circumstances. In his opinion there should either be a permanent assessment or the assessment which will be fixed, as per classification.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. States that the Sabha agrees to the present maximum limits of enhancement at a revision settlement.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Considers that the present maximum limits of enhancement at a revision settlement should be adhered to, though very strong arguments can frequently be made out for an enhancement greater than 33 per cent.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). States that the Board agrees to the present maximum limits of enhancement at a revision settlement.
- Mr. A. O. KOREISHI, Collector of West Khandesh. Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, District Local Board, West Khandesh. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to. Would propose the following percentages :—
25 per cent. for group or taluka,
75 per cent. for a single village,
100 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). In his opinion only the limit of 33 per cent. should be adhered to and the rest should be cancelled.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion the percentages should be 10, 20 and 30.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). States that as the Board is in favour of fixing the land revenue in kind but not recovering in cash, it is not in favour of adhering to the present maximum limits of enhancement at a revision settlement.
- The PRESIDENT, District Local Board, Nasik. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, Agricultural Association, Baramati (Poona). Considers that the present maximum limits of enhancement at a revision settlement should not be adhered to and that if there is to be an increase, it should not be more than ten per cent. in each case.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Considers that the present maximum limits of enhancement at a revision settlement should not be adhered to, and that if any increase is to be made, it should not be made higher than ten per cent. generally.
- The President, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh). States that even in the case of a group 60 per cent. is very high and that in the case of individual cases it ought not to be more than 33 per cent.
- The PRESIDENT, Taluka Local Board, Sholapur. Considers that the following maximum limits of enhancement at a revision settlement should be adhered to : —
11 per cent. for a group, or taluka,
22 per cent. for a single village,
33 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, Agricultural Association, Junnar (Poona). Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The HONORARY Secretary, Dhulia Taluka Agricultural Development Association (West Khandesh). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). States that owing to the prevalence of famine now and then, it will not be reasonable to have 33 per cent. for a taluka and more than that for a group or a village as maximum limits of assessment at a revision settlement.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.

G. MONTEATH, Esq., I.O.S., Collector of Poona. Considers that the present maximum limits of enhancement at a revision settlement should be adhered to.

SOUTHERN DIVISION.

R. M. Maxwell, Esq., C.I.E., I.O.S., Collector of Kanara. States that the maximum limits arbitrarily fixed cannot be universally fair, and suggests that enhancements should be determined on the merits only.

The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. In his opinion the assessment of agricultural land improved or washed off by floods or otherwise should only be revised and that the assessment of other agricultural lands should never be revised.

The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.

Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.

The SECRETARY, Inamdars' and Watandars' Association, Dharwar. States that the present maximum limits of enhancement are too heavy and considers that they should be reduced to 10, 25 and 33 per cent. respectively.

R. G. GORDON, Esq., I.O.S., Collector of Bijapur. States :—" I would not object to such a limit with shorter settlements but the result of the limit of enhancement combined with universal long term settlements is greatly to favour some districts such as Khandesh where the initial assessments were very low at the expense of other districts such as those of Gujarat where they were high. Hence some parts of the Presidency are bearing far more than their fair share of the cost of administration. With shorter settlements to be applied where the range of assessments was low, it would be possible gradually to even up conditions without imposing too heavy burdens at one time on the districts with originally low assessments. With shorter settlements I think that the present limits of enhancement might be maintained. Very heavy enhancements, however justifiable in theory are upsetting to the domestic economy of the cultivator, and it would be far better to take them by instalments, as it were, by reducing the period of guarantee."

The PRESIDENT, District Local Board, Bijapur. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). In his opinion the maximum limits are too high and those limits should not be adhered to.

The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). As he proposes permanent settlement in kind to be recovered in cash, he does not answer this question.

Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.

Remarks that if 33 per cent. is to be the maximum for a group or taluka, he does not quite follow why the percentage for a village should be 66 and for an individual 100. In his opinion it is enough if they be 40 and 60 per cent. respectively except under exceptional circumstances wherein original assessment has been wrong. Proposes 33, 40 and 60 per cent. maximum in general and considers that cases deserving more than this should be reported to Government with definite proposals for necessary sanction.

R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.

Does not answer this question as they recommend the abolition of revision of assessment.

The PRESIDENT, District Local Board, Kanara.

States that the questions do not arise, if permanent assessment in kind is to be fixed. If not, he would propose that the maximum limits of enhancement should be 25 per cent. for a taluka, 33½ per cent. for a single village and 50 per cent. for an individual holding.

The PRESIDENT, Taluka Local Board, Bijapur.

In his opinion the present maximum limits of enhancements at a revision settlement should not be adhered to.

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.

In his opinion the existing maxima may remain.

The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).

In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to.

The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).

States that in view of the opinion of the Association that the maximum should never be more than ⅓th of the rental value of land, the Association is not particular about the maximum limits of enhancement and quite agrees with present limits, but that if the maximum assessment is to be ascertained at any other percentage, the Association considers that the present limits are rather exorbitant. Enhancement at 33 per cent. for an individual holding, 20 per cent. for a single village and 12½ per cent. for a taluka would be in the opinion of the Association a fair and reasonable one.

A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum.

In his opinion the present maximum limits of enhancement at a revision settlement should not be adhered to. Observes :—

“Much has been written on this subject by others as well as myself, and it has been conclusively proved that these limits simultaneously produce unfairness in pitch of assessment and baulk the State of securing its obviously reasonable dues even within the prescribed percentages. For the reason given in answer to question No. 12, I do not here go into the matter, but I may say that, if the assessment of a village or individual is raised by 66 or 100 per cent., it is no consolation to that village or individual that the total assessment of the taluka is only raised 33 per cent., nor would it be any hardship to that village or individual if the assessments of the other villages or individuals were also raised by 66 or 100 per cent. In fact, the important vital limit is obviously the individual one, and no other is necessary. I think a limit of, say, 66 per cent. should be fixed for individual holdings and that there should be no other limit.”

- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. Considers that no limit should be fixed at all. Observes that there are vast tracts of the richest cotton growing land in Khandesh that are underassessed by more than 100 per cent. of their potentialities.
- The PRESIDENT, District Local Board, Kolaba. Would suggest that the 33 per cent. maximum of revision should be adhered to in all cases, whether it is a taluka or an individual holding.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. Considers that the maximum limits of enhancement at revisional settlement should be confined only to individual holding, which is the unit of assessment, and that the other limitations which are more or less artificial as regards the group or taluka or a single village should be abolished. Observes :—
“ Besides it is no consolation to an individual holder whose assessment has been doubled at the time of revision to think that the assessment of his village or taluka has not been increased more than 66 per cent., or 33 per cent., as the case may be.”
- The PRESIDENT, Taluka Local Board, Ranabennur (Dharwar). In his opinion the present maximum limits of enhancement at a revision settlement are rather high. Suggests that it should be the policy of Government that assessment should be equitable in character and moderate in incidence so as to leave to the proprietor or the cultivator of the soil as the case may be that margin of profit which would enable him to save in ordinary seasons and to meet the strain of exceptional misfortunes.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). In his opinion the existing rates of assessment are high enough and should therefore be necessarily reduced.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to, but that the percentages should be fixed as shown below :—
10 per cent. for a group or taluka.
20 per cent. for a single village.
25 per cent. for an individual holding.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). In his opinion no hard and fast rule of increasing assessment at each revision should be adhered to.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). In his opinion no hard and fast rule of increasing assessment at each revision should be adhered to.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). In his opinion the present maximum limits of enhancement at a revision settlement should be adhered to.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. Does not consider that the present maximum limits of enhancement at a revision settlement should be adhered to, because they involve a permanent unnecessary loss to the State when prices rise permanently, which they must do as Indian standards of living rise and she comes into line with world prices.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. In his opinion the present maximum limits of enhancement are too heavy.

Question No. 14.—If not, what maximum would you fix in each case?

Name of officer or non-official gentleman.	Reply.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	SIND. No reply.
K. B. JAN MAHAMAD KHAN, Sind	.. No answer given in view of reply to question No. 13.
The PRESIDENT, Taluka Local Board, Pano Akil.	No reply.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No answer given in view of reply to question No. 13.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Would fix a limit of ten per cent. on individual holdings and none at all on villages, groups or talukas.
The PRESIDENT, District Local Board, Larkana.	In his opinion the maximum limits should be 25 per cent. for a group or taluka, 50 per cent. for a single village and 75 per cent. for an individual holding.
S. H. COVERTON, Esq., I.C.S., Collector of Hyderabad.	No reply.
The PRESIDENT, District Local Board, Hyderabad.	Would suggest 25 per cent. for a group or taluka, 33 per cent. for a single village and 50 per cent. for an individual holding.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the maximum enhancement should be fixed at 15, 20 and 30 per cent. respectively.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	In his opinion the limits of assessments should be 10 and 20 per cent. respectively for a group of villages and a single village. Intimates that so far the rates for single holdings have been different according to different modes of irrigation, and suggests that in no case should they exceed 30 per cent.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the limits of maximum enhancement should be fixed at 10, 15 and 25 per cent. respectively.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	No answer given in view of reply to question No. 13.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 13.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	No answer given in view of reply to question No. 13.
K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot.	In his opinion the percentages should be :— 20 per cent. for a group, 30 per cent. for a single village and 50 per cent. for an individual holding.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	No answer given in view of reply to question No. 13.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	No reply.
The SECRETARY, MUSLIM Zamindars' Association, Mirpurkhas.	Vide reply to question No. 13.

The PRESIDENT, District Local Board, Sukkur.

N. H. HEY, Esq., I.O.S., Revenue Officer,
Lloyd Barrage and Canals Scheme.

Vide reply to question No. 13.

Replies as follows:—

“ For alterations due solely to the rise and fall of prices or changes in the purchasing power of the rupee there should be *no* maxima of enhancement, just as there are none of reduction. If prices have on a sufficiently long and carefully ascertained average doubled, or (which is the same thing) if the value of the rupee expressed in terms of agricultural produce has fallen by half, then obviously the State ought to receive twice as many rupees as before, since, if it were paid in kind, it would get twice as much for the goods so received in the open market. In fact the previously existing land revenue should be expressed in terms of produce, *i.e.*, so many maunds and seers of each and every kind of crop that can be grown listed as could be bought for the monetary assessment of a field at current prices *when* the settlement was introduced, and at the next revision the same quantities of each kind of produce should be taken from the old list and their prices in rupees, annas and pies *as prevailing then* set down opposite them and these, averaged for the principal and most important crops, should, automatically, be the rates due under the new settlement apart from all questions of enhancement or reduction on other grounds.

In fact the first part of every settlement report I consider should simply consist in ascertaining and setting forth what is the proper equivalent now for each small tract in terms of cash, of the existing rates as they were when introduced, looking to the value of the rupee, as expressed in the terms of agricultural produce then and now.

This part of a settlement report should be quite independent and self-contained, being a pure examination into past and present prices and the corresponding value of money, with, of course, a reasonable allowance, clearly and separately explained and justified for estimated future tendencies, upwards or downwards of prices and money values during the ensuing settlement period.

This part of the report would simply define what should be the proper equivalent, in terms of present currency, of existing rates, assuming them, on a produce basis, to remain unchanged, and it should be susceptible of criticism by the public and Government alike, and of modification or rejection on its own merits independently of the rest of the report, and when finally accepted its conclusions and their precise effect, with a brief ‘ resume ’ of the grounds therefor, published and explained.

The second part of a settlement report should then be a careful consideration of all the reasons for raising or lowering the existing rates, considered in terms of produce, and freed from all the embarrassing complications of price fluctuations.

Such raising or lowering should be expressed not in terms of money, but of a *percentage* enhancement or reduction of the rate, or alternatively as the raising or lowering of the rate by so many annas in the rupee, and it should be justified only by showing that owing to changes in conditions of climate, irrigation, transport and labour facilities, *etc.*, the average yield or the average proportion of it swallowed up in costs of cultivation has altered one way or the other.

This part of the report should also be separately and independently open to public criticism and to modification or rejection by the sanctioning authority. Once it was passed the percentage enhancement or reduction sanctioned on the existing rates (considered on a produce basis) would simply be applied to the present monetary equivalents as ascertained and set forth in the first part of the report—in the form of course in which the latter was finally passed.

The existing percentage limitations on enhancement might very well be adhered to as regards this second part, where alone, I contend, they should find their proper place. But they should have nothing to do with the first part, which would deal solely with a question of fact not of policy at all, *viz.*, what is the present monetary equivalent looking to prices of agricultural produce and the corresponding value of the rupee, of the existing rates as they were when introduced?

The only limitation I would put on the purely monetary enhancement due to this cause would be a provision for gradual introduction. The difference between the old and the new rates, whether due to changes in prices and monetary values as settled in part I, or to revision of the actual rates as convinced in terms of produce under part II, should be levied, if it resulted in enhanced rates, only by successive increases of 25 per cent. (4 annas in the rupee) at a time in three year intervals.

Thus a total increase of 63 per cent. would be levied, 25 per cent. at once on introduction of the new settlement, 50 per cent. (*i.e.*, 25 per cent. more) after 3 years and the full 63 per cent. (*i.e.*, the remaining 13 per cent. added) after 6 years from its introduction”.

Mr. GULMAHOMED ABDUR REHMAN, Deputy
Director of Agriculture, Sind.

No answer given in view of reply to question
No. 13.

Mr. HIRANAND KHEMSING of Hyderabad.

In his opinion revision settlements should not contain any proposals beyond increases of ten per cent. whether of individuals, or groups, or talukas.

K. B. DURMAHOMED KHAN BARAKZAI,
Garhi Yasin.

No reply.

The PRESIDENT, District Local Board,
Thar Parkar.

Recommends that the percentages should
be as follows:—

- 20 per cent. for a group,
- 30 per cent. for a taluka,
- 40 per cent. for an individual holding.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. In his opinion no change is required in the present limits of enhancement of assessment at a revision settlement.
- The PRESIDENT, Taluka Local Board, Kalol (P.M.). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Dohad (P. M.). *Vide* reply to question No. 13.
- The PRESIDENT, District Local Board, Panch Mahals. *Vide* reply to question No. 13.
- The PRESIDENT, Inamdars and Talukadars' Association, Panch Mahals. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion the following percentages should be fixed :—
10 per cent. for a group or taluka,
15 per cent. for a single village,
20 per cent. for an individual holding.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion increases of over 25 per cent. might be introduced, say, at 5 or 10 years' interval, not more than 25 per cent. at each stage and that if there was an increase of 75 per cent., it might be made by increasing 25 per cent. for the first five years and 50 per cent. for the second and thereafter full 75 per cent. Observes that there need be no such limitation on the introduction of taxation on a new system for the first time in individual cases, but it would not be desirable to have very large sudden increases even in these circumstances over a whole village or area.
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. No answer given in view of reply to question No. 13.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Would not fix any maximum. Considers that it should be determined independently at the time of revision settlement, if it be found necessary.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). No answer given in view of reply to question No. 13.
- Mr. V. B. MARDHEKAR, Collector of Broach. No answer given in view of reply to question No. 13.
- The THAKOR SAHEB of AMOD, Broach. No reply.
- The THAKOR SAHEB of KERWADA, Broach. No reply.
- The PRESIDENT, District Local Board, Broach. *Vide* reply to question No. 13.
- R. B. A. U. MALJI, Broach. *Vide* reply to question No. 13.
- Sardar R. B. MOTILAL CHUNILAL, Broach. States that a cultivator already pays 26½ per cent., i.e., more than one-fourth of his income, and in his opinion it is the maximum.
- Mr. S. M. BHARUCHA, Collector of Thana. No answer given in view of reply to question No. 13.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 13.

- The PRESIDENT, Taluka Local Board, Mahim (Thana). No reply.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. *Vide* reply to question No. 13.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Suggests that the maximum limits should be 16½ per cent. for a group or taluka, 20 per cent. for a single village and 33 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that the Board would not fix any maximum in any case, as its opinion is that the present assessment should be made permanent.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. *Vide* reply to question No. 13.
- The PRESIDENT, District Local Board, Bombay Suburban District. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). In his opinion the maximum should be 25 per cent. for a village and 33 per cent. for an individual holding.
- Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad). No reply.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. States that land being the main source of revenue, the rates have been pitched so high that revision, if any, should now aim at a reduction rather than increase, especially in Gujarat.
- The SECRETARY, Chudasama, Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). States that the Board wants permanent assessment and no revision.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). States that the only scale that can be accepted should be based on the profits of the agricultural land, and observes that it may not be fixed but must vary with the average profits of agriculture within the maximum limit mentioned in his reply to question No. 13.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that in the opinion of the Association there is no need for fixing any such maximums, because the net profits worked out will furnish a complete index to fully determine the justifiable share of the State.
- The PRESIDENT, Agricultural Association, Anand (Kaira). Would fix a maximum of 10 per cent. for an individual holding, and suggests that groups and talukas should not be taken into consideration.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). States that the Board wants permanent assessment.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). No answer given in view of reply to question No. 13.

- The PRESIDENT, Taluka Local Board, Mandvi (Surat). No answer given in view of reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Considers that in each case the present maximum limits should be minimised by 50 per cent.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). In his opinion the following percentages should be fixed :—
20 per cent. for a group or taluka,
30 per cent. for a single village,
50 per cent. for an individual holding.

CENTRAL DIVISION.

- O. H. BRISTOW, Esq., I.C.S., Collector of Satara. *Vide* reply to question No. 13.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. No remarks to offer.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. Would fix the following maximum limits :—
15 per cent. for a taluka or group of villages,
25 per cent. for a single village,
35 per cent. for an individual holding.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). In his opinion no enhancements should be made except under special circumstances.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. Would fix the following percentages :—
10 per cent. for a group or taluka,
20 per cent. for a village,
30 per cent. for an individual holding.
- The PRESIDENT, District Local Board, East Khandesh. No answer given in view of reply to question No. 13.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. No answer given in view of reply to question No. 13.
- The PRESIDENT, District Local Board, Sholapur. Would suggest the following percentages :—
15 per cent. for a group or taluka,
30 per cent. for a single village,
45 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). In his opinion the present maximum limits of enhancement at a revision settlement should be 15 to 20 per cent. for a group or taluka, 30 to 40 per cent. for a single village and not more than 50 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). *Vide* reply to question No. 13.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). *Vide* reply to question No. 13.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. No answer given in view of reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). States that it will not be reasonable to increase or to fix the present maximum limits of enhancement.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. No answer given in view of reply to question No. 13.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Thinks that the balance of argument is in favour of no change.

- The PRESIDENT, Taluka Local Board, Haveli (Poona). No answer given in view of reply to question No. 13.
- Mr. A. O. KOREISHI, Collector of West Khandesh. No answer given in view of reply to question No. 13.
- The PRESIDENT, District Local Board, West Khandesh. In his opinion the maximum limits of enhancement should be fixed as follows:—
20 per cent. for a group or taluka,
40 per cent. for a single village,
50 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). In his opinion the maximum limits should be:—
25 per cent. for a group or taluka,
50 per cent. for a single village,
75 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion the percentages should be:—
10 per cent. for a group or taluka,
20 per cent. for a single village,
30 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). No reply.
- The PRESIDENT, District Local Board, Nasik. Would propose the following maximum limits of enhancement at a revision settlement:—
10 per cent. for a taluka,
25 per cent. for a village,
50 per cent. for an individual holding.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. States:—"Ordinarily there is no reason for enhancement. Section 107 of the Land Revenue Code itself provides against it. In case some scheme of general agricultural development or advancement is put in by Government at its own costs by which the agricultural profits of landholders will be increased, then, however, there may be cause for enhancement of assessment after the good effect of the scheme is being actually reaped by the landholder. And in such cases I would fix 30 to 50 per cent. enhancement in all cases keeping pace with increased profits".
- The PRESIDENT, Agricultural Association, Baramati (Poona). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Sholapur. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). No answer given in view of reply to question No. 13.
- The PRESIDENT, Agricultural Association, Junnar (Poona). No answer given in view of reply to question No. 13.

- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh). In his opinion the maximum limits should be reduced to 10 per cent. for a group or taluka, 20 per cent. for a single village and 30 per cent. for a single holding, and where two revisions have taken place, there should be no further increase of assessment.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). Owing to insufficient rainfall in the taluka, he does not think that it will be reasonable to enhance the maximum more than by ten per cent.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). States that when assessment is to be fixed on the basis of the total produce, there is no necessity of adhering to any limits of enhancement.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). No answer given in view of reply to question No. 13.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. No answer given in view of reply to question No. 13.
- SOUTHERN DIVISION.
- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). No reply.
- The PRESIDENT, SHRI SHAHU BRAMHANETAR SWARAJ SANGHA, Ratnagiri. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Would fix the following maximum limits :—
25 per cent. for a group or taluka.
40 per cent. for a single village.
50 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). No reply.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. He would fix the following maximum limits :—
10 per cent. for a group or taluka,
20 per cent. for a single village,
50 per cent. for an individual holding.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. *Vide* reply to question No. 13.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. *Vide* reply to question No. 13.
- The PRESIDENT, District Local Board, Bijapur. Considers that the following would be the fit maxima :—
20 per cent. for a group or taluka,
30 per cent. for a village,
40 per cent. for individual holding.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). *Vide* reply to question No. 11.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). *Vide* reply to question No. 13.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. *Vide* reply to question No. 13.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating land-holders. States that as they recommend the abolition of revisions of assessments under question No. 2 this question requires no answer.

- The PRESIDENT, District Local Board, Kanara. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Bijapur. In his opinion the maximum limits of enhancement should be :—
30 per cent. for a taluka,
50 per cent. for a single village,
60 per cent. for a single individual.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. No answer given in view of reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). Would fix the maximum limits as follows :—
33 per cent. for a group or village,
45 per cent. for a village,
60 per cent. for an individual holding.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). *Vide* reply to question No. 13.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. *Vide* reply to question No. 13.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. *Vide* reply to question No. 13.
- The PRESIDENT, District Local Board, Kolaba. *Vide* reply to question No. 13.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. In his opinion the present maximum limit, *viz.*, 100 per cent. for an individual holding is too oppressive : it should be 25 per cent.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). Considers that the limits of enhancement at a settlement should not exceed 20 per cent. for a taluka or group, 30 per cent. for a single village and 40 per cent. for an individual holding. Suggests that in case permanent settlement is to be introduced, the limits may be raised to 30 per cent. for taluka or group, 40 per cent. for a single village and 50 per cent. for an individual holding.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). In his opinion the reduction should be by 10 per cent.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). No answer given in view of reply to question No. 13.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. Sees no necessity for definitely fixing any maxima, and observes that no one thinks of doing so in the case of income tax.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. In his opinion the maximum limits of enhancement at a revision settlement should be as follows :—
10 per cent. for a group or taluka,
20 per cent. for a single village,
30 per cent. for an individual holding.

Question No. 15.—Do you consider the present normal period of settlement, viz., 30 years in the Presidency proper and 20 years in Sind, a reasonable period ?

Name of officer or non-official gentleman.	Reply.
	SIND.
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	Considers the period of 20 years reasonable for future settlements. Observes that the question of making the principle retrospective is an entirely different one, which involves excessive and unjustifiable loss to Government.
K. B. JAN MAHAMAD KHAN, Sind	Does not consider the present normal period of settlement, viz., 30 years in the Presidency proper and 20 years in Sind, a reasonable period. In his opinion the period in Sind should also be 30 years as in the Presidency Proper.
The PRESIDENT, Taluka Local Board, Pano Akil.	Does not consider the present normal period of settlement in Sind a reasonable period.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	Approves of the present normal period of settlement.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Cannot say with certainty if 30 years or more should be the duration of a settlement in the Presidency, but for Sind, he is positive that 20 years is too short. Observes:— "The bulk of land in Sind is lift, which is capable of cultivation only once in three or four years. Nor is there water enough to cultivate the entire area. Twenty years' settlement means seven cultivation seasons' settlement. To limit a settlement to seven crops is manifestly unjust. This has only to be stated to make its injustice potent. No elaborate argument is required to prove that assessment revised after every seven crops is an anomaly. In Sind the duration of a settlement should be thirty-crop settlement. If the land is lift, the revision will take place after 90 years. If the land is flow, it will take place every 30 or 40 years. Sind conditions being different and less favourable, the duration should be 90 years, in any case not less than 60 years".
The PRESIDENT, District Local Board, Larkana.	In his opinion the normal period of settlement should be 30 years in the case of Sind as in the Presidency proper.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	Considers the present normal period of settlement a reasonable period.
The PRESIDENT, District Local Board, Hyderabad.	Does not consider the present normal period of settlement a reasonable period.
The PRESIDENT, Taluka Local Board, Hyderabad.	Considers that the present period of settlement of 30 years in the Presidency and 20 years in Sind is very short and that frequent revisions of settlement are troublesome both to Government and to landlords. Observes that in Sind most of the land is lift and is cultivated once in three years, so that each survey number is cultivated six times within 20 years, and revision of rates after six cultivations is too rapid.

- Mr. MAHOMED JAFFER KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro. Considers that 20 years is too short a period for Sind, that for flow land 30 years ought to be the least number, while for lift-land capable of cultivation only once in two or three years, it should not be less than 40 years.
- Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad. In his opinion the present normal period of settlement, viz., 30 years in the Presidency and 20 years in Sind is certainly too short. Observes that frequent revisions of settlements are troublesome and annoying both to the Government and the zamindar. Considers that so far as Sind is concerned, the 20 years' period is too short, because the bulk of the land in Sind is charkhi (lift) and each survey number which is cultivated only once in three or four years, so that in 20 years each survey number gets five or six cultivations. Remarks that revision of rates after six cultivations is too rapid and disturbing. Recommends that in Sind revision of settlement should take place after 60 years, which will mean that a survey number will get revised rates after 15 or 20 cultivations.
- Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah. In his opinion 20 years for Sind is quite sufficient.
- R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur. Considers the present normal period of settlement a reasonable period.
- SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur. Approves of the 30 years' period, and suggests that this period should be introduced in Sind as well.
- K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Kandkot. In his opinion the normal period for Bombay is enough but not so for Sind.
- A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier. So far as Sind is concerned, he approves of the present normal period of settlement, but states that there might be exceptions.
- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar. In his opinion the present period of settlement is quite reasonable, but remarks that when a better system of irrigation is introduced, the period could very well be fixed at 30 years.
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. Proposes that the period of settlement should be permanent and till that is done, he would suggest that it should at least be 50 years.
- The PRESIDENT, District Local Board, Sukkur. In his opinion the period of settlement in Sind should be the same as in the Presidency, i.e., 30 years.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. For the reasons given in his answer to question No. 19, he considers 25 years a better term than 30 years, as corresponding more with the average life of a generation in India. Observes that in Sind conditions of irrigation, the predominant factor in Sindhi (husbandry), are liable to such rapid and extensive changes that even the present period of 25 years is too long, unless very clear and explicit provisos are made and that any material change in irrigation will necessitate a revision regardless of whether the period has expired or not. Adds that with such a proviso, the same term of 25 years might be adopted for Sind and the Presidency.

- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. Considers the present normal period a reasonable period, but suggests that the period for Sind may be extended to thirty years, soon after all the existing irrigational schemes have come into operation.
- Mr. HIRANAND KHEMSING of Hyderabad .. Would increase the period of settlement in Sind to sixty years in cases of lift land and to thirty years in cases of flow lands. Remarks that a settlement of sixty years gives only 20 crops to the cultivators and considers that much respite should be given to a man who is inconveniently situated. Adds that thirty years settlement to flow lands on the basis of the existing settlements in the Presidency proper appear to be open to no exception.
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin. In his opinion the present normal period of settlement in Sind may be raised from 20 to thirty years.
- The PRESIDENT, District Local Board, Thar Parkar. Would recommend 30 years to be the normal period for Sind.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. Considers the present normal period of settlement a reasonable period and observes:—
“The present term gives security for nearly two generations. Revision settlements always entail a great deal of work on the Government and a certain amount of disturbance of mind and budget in the occupant. A long settlement is therefore desirable. A longer period than 30 years would perhaps involve excessive changes in price-levels with possible injustice to occupants or unreasonable loss of public revenue”.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). States that if the permanent settlement system referred in question No. 12 or any other permanent system cannot be introduced, the guarantee period should be fifty years in the presidency.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). Approves of the present normal period of settlement.
- The PRESIDENT, District Local Board, Panch Mahals. Does not consider the present normal period of settlement a reasonable one.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. In his opinion the present periods fixed for the Presidency as well as Sind seem to be reasonable ones and remarks that two or three decades are quite sufficient to make the rise, growth or fall in the situation of lands as well as people.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). Does not think the present normal period of settlement a reasonable period.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion there should be some provision for modification to suit changing levels of general prices, at shorter intervals, say, every ten years. Considers that for settlement on the basis of general conditions, apart from the level of prices, the twenty and thirty year periods are suitable.

- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. Considers the present normal period of settlement a reasonable period.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Does not consider the present normal period of settlement a reasonable period.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). Considers the present normal period of settlement a reasonable period.
- Mr. V. B. MARDHEKAR, Collector of Broach. Considers 30 years period in the Presidency proper a reasonable period.
- The THAKOR SAHEB of Amod, Broach. Considers the present normal period of settlement a reasonable period.
- The THAKOR SAHEB of Kerwada, Broach. No reply.
- The PRESIDENT, District Local Board, Broach. In his opinion the period of settlement should be 50 years.
- R. B. A. U. MALJI, Broach. No reply.
- Sardar R. B. MOTILAL, CHUNILAL, Broach. In his opinion the present normal period of settlement is short and should be raised to 50 years.
- Mr. S. M. BHARUCHA, Collector of Thana. In his opinion the present periods are suitable and states that experience so far points to their continuance in the future.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). States that as the Board approves of the principle of the permanent settlement of the land revenue, no question of revision settlement can arise any longer.
- W. C. TUDOR-OWEN, Esq., I. C. S., Collector of the Panch Mahals. Does not consider the present normal period of settlement a reasonable period.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). In his opinion the period of settlement should be raised from 30 to 40 years in the Presidency excluding Sind. Cannot suggest anything about Sind.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). Does not give any reply, as in the opinion of the Board assessment should not be revised.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. Considers the present normal period of settlement a reasonable period, but would increase the period of settlement in Sind to 30 years after some time.
- The PRESIDENT, District Local Board, Bombay Suburban District. Considers the present normal period of settlement a reasonable period, but would increase the period of settlement in Sind to 30 years after some time.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). In his opinion the periods mentioned in the question are not reasonable.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). Does not approve of the present period of settlement.

- Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad.) Does not consider the present normal period of settlement a reasonable period. In his opinion 100 years should be fixed instead of 30 years as the period for the revision survey settlement in the Presidency.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. Remarks :—
“No periodical revisions are now necessary for increasing tax on land and the Government would not be willing to have periodical revisions to reduce land-tax as other sources of revenue get a further development. The best course would therefore be to have only one revision made on the principles stated above and the reduced assessment made permanent. If the Government allow a sufficient reduction so as to render justice as between the landholders and other taxpayers, agricultural income may be made liable to income-tax in order that the State may benefit in any future increase in profits.”
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad.) Does not consider the present normal period of settlement a reasonable period. States that in the opinion of the Association the assessment should be permanent, or in the alternative the revision should never take place earlier than 60 years after the last.
- The PRESIDENT, Taluka Local Board, North Salsette (Thana). States that the Board wants permanent settlement and no revision.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). In his opinion the present period of assessment fixed under the present system is unreasonable and arbitrary in so far as it is not based upon any satisfactory principle.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that as the Association's demand is for a permanent settlement, no time limit would be acceptable to it.
- The PRESIDENT, Agricultural Association, Anand (Kaira). Does not consider the present normal period of settlement in the Presidency proper and Sind a reasonable period.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). Does not answer the question as the Board wants permanent assessment.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Does not consider the present normal period of settlement in the Presidency and Sind a reasonable period.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). Does not consider the present normal period of settlement in the Presidency and Sind a reasonable period.

CENTRAL DIVISION.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. *Vide* reply to question No. 13.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. States that if the principle of the fixed proportion is accepted, he would keep 15 years as a suitable period of revision.

- R. B. P. C. PATIL**, Deputy Director of Agriculture, South-Central Division. Considers the present normal period of settlement a reasonable one.
- The PRESIDENT**, Agricultural Association, Edlabad (East Khandesh). In his opinion the present period of settlement is not proper.
- The PRESIDENT**, Taluka Local Board, Karjat (Ahmednagar). States that the Board wants a permanent settlement.
- Sardar K. V. JOSHI**, Retired Deputy Collector, Ahmednagar. States that as he knows nothing about Sind, he does not give any opinion about the settlement period in Sind. As regards the Presidency proper he considers that resettlement for a period of 30 years is not injurious to the interests of public revenue. Remarks :—
“Of course there should be short term guarantees when some improvements at public expenses are to take effect in a reasonable period. In such cases I would prefer to postpone the current settlement till the execution of these improvements.”
- The PRESIDENT**, District Local Board, East Khandesh. Considers the present normal period of settlement a reasonable period.
- C. A. BRYTS, Esq., O.B.E., I.C.S.**, Collector of Nasik. Considers the present normal period of settlement a reasonable period.
- The PRESIDENT**, District Local Board, Sholapur. In his opinion the present periods of settlement in the Presidency proper and Sind seem to be too short.
- The PRESIDENT**, Taluka Local Board, Amalner (East Khandesh). In his opinion the present normal period of settlement is not a reasonable one.
- The PRESIDENT**, Taluka Local Board, Mawal (Poona). In his opinion the present normal period of settlement should be changed to 40 years in the Presidency proper and 30 years in Sind.
- The SECRETARY**, Agricultural Association, Pachora (East Khandesh). In his opinion the present normal period of settlement in the Bombay Presidency is a reasonable one and should not be changed.
- W. W. SMART, Esq., I.C.S.**, Collector of Ahmednagar. Considers the present period of settlement in the Presidency proper a reasonable one, but subject to reduction in case of important improvements, such as, canals, introduced during the currency of the settlement at the cost of Government.
Favours 15 years in Sind where inundation canals are uncertain and remissions are granted as a normal feature of the Land Revenue System on the condition of the survey number and not of the tract.
- The PRESIDENT**, Taluka Local Board, Jalgaon (East Khandesh). States that the Board considers that there is no necessity of making mention of any period, as it holds the view that, there should be permanent assessment or assessment according to classification of soils.
- The PRESIDENT**, Deccan Dumaldars' Sabha, Poona. Considers the present normal period of settlement a reasonable period.
- J. R. HOOD, Esq., I.C.S.**, Collector of Sholapur. Considers the present period of settlement very reasonable.
- The PRESIDENT**, Taluka Local Board, Haveli (Poona). Considers the present normal period of settlement a reasonable period.

- Mr. A. O. KOREISHI, Collector of West Khandesh. Considers the present normal period of settlement a reasonable period in purely rural tracts but is of opinion that where the trend of civilisation and industrialism is so marked that even agriculture yields higher profits, the period may be brought down to 20 to 25 years instead of 30.
- The PRESIDENT, District Local Board, West Khandesh. Considers the present normal period of settlement a reasonable period.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Does not consider the present normal period of settlement a reasonable period.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Does not consider the present normal period of settlement a reasonable one.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). Does not consider the present normal period of settlement a reasonable one.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion the normal periods of settlement, viz., 30 and 20 are quite reasonable.
- The PRESIDENT, Taluka Local Board, Mal-siras (Sholapur). Does not answer the question owing to his reply to question No. 12.
- The PRESIDENT, District Local Board, Nasik. Does not consider the present normal period of settlement a reasonable period.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. States that 30 years is certainly a reasonable period, but would like to go in for a permanent settlement and, if not, to raise the present period to 50 years.
- The PRESIDENT, Agricultural Association, Baramati (Poona). Considers that if there is not to be a permanent settlement, the normal period of settlement should be 99 years at least.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Considers that if no permanent settlement is to be made, the period of settlement should be 99 years.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). In his opinion the settlement period ought to be 60 years in the Presidency proper and 40 years in Sind.
- The PRESIDENT, Taluka Local Board, Sholapur. In his opinion permanent settlement is preferable to such recurring periods of settlement.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). In his opinion the present assessments should not be revised for the next 50 years, after which the question of the principle of revising the assessment should be considered.
- The PRESIDENT, Agricultural Association, Junnar (Poona). Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh). Considers that, if it is not possible to introduce permanent settlement at present, the period of settlement in the Presidency proper should be raised to 50 years and that it should be the minimum and not the maximum period.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). In his opinion the present period of settlement in this Presidency, viz., 30 years is a reasonable period.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). Considers that the present normal period of settlement is not a reasonable one.

The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). States that if the permanent settlement scheme suggested in reply to question No. 2 is not accepted, then the present normal period of settlement in the Presidency proper and Sind is a reasonable period.

G. MONTEATH, Esq., I.C.S., Collector of Poona. Considers the present period of settlement in the Presidency proper and Sind a reasonable period.

SOUTHERN DIVISION.

R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. Considers the present normal period of settlement a reasonable period.

The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Does not consider the present normal period of settlement a reasonable period.

The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. *Vide* reply to question No. 13.

The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Does not consider the present normal period of settlement a reasonable period.

The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). In his opinion the reasonable period is 50 years.

Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. Considers the present normal period of settlement a reasonable period.

The SECRETARY, Inamdars and Watandars' Association, Dharwar. In his opinion the present normal period of settlement in the Presidency proper is too short, and proposes that it should be increased to 50 years.

R. G. GORDON, Esq., I.C.S., Collector of Bijapur. Replies as follows :—

"While I would retain the law as it stands at present to meet with special cases I would reduce the normal period of settlement in practice by an amount which would vary with the individual case. This is of course possible under the existing law as the period of 30 years is only a maximum, but the practice is to make the maximum the minimum. The origin of the term of 30 years is given on pages 31-32 of the Survey and Settlement Manual. It will be seen that the reasons urged by Wingate upon Government were 'to afford time for the renovation of the dilapidated resources of the country and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate.' Further objects were, to render the land saleable and bring it into the possession of people of capital and thus to check the continued sub-division of land. So far as the main object is concerned, that of renovating the dilapidated resources of the country, it may be said that the 30 years' period has fulfilled its functions but as for the rest, we have found the resultant success somewhat bitter fruit in the transfer of the land from the cultivator to the sawkar, and are now trying to repair our error. As for the question of improvements, what Wingate wrote was obviously set down in anticipation that improvements would be taxed at revision, as in fact was actually done at the first revision settlements, but now under section 107, Land Revenue Code, improvements are not taxed. It may therefore be said that the

arguments which led to the enactment of the 30 years' term no longer hold good as a whole. The only argument in fact which can now be produced in favour of such a term is the upsetting effect upon the economy of the ryot which results from short term settlements. But in the case of industry we do not hesitate to make a change in the rate of income-tax at the shortest of intervals and it is difficult to see why the same arguments should not apply in the case of the assessment. Moreover, things move so fast now-a-days that a term of 30 years is relatively far longer than it was in the past and it is not reasonable that the holders of land should not bear their share in the new burdens which are continually being imposed on the Community. This is especially the case with the landlords who do not work themselves, but merely batten on the toil of the cultivators whose land they have often obtained by devious means. To this may be added the reasons I have given above, in the possibility of levelling up the burden of the land revenue between district and district by varying the period of settlement.

As for the argument that short term settlements prevent the undertaking of improvements, it is clear that so long as the present policy of basing enhancements solely upon general considerations which practically come down to a rise in prices, and so long as individual improvements are not taxed, short settlements can have no influence whatever in discouraging improvements—rather the other way in fact, as an assessment which is too low often has the effect of encouraging laziness in the cultivator when he can live off the land by paying merely a quit rent.

Personally I would make 20 years at the outside the average settlement and would not hesitate to reduce it to 15 years if possible, though this could hardly be done now after the precedent of Sind."

The PRESIDENT, District Local Board, Bijapur.

Considers the present normal period of settlement a reasonable period.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).

In his opinion 60 years would be reasonable normal period of settlement in the Presidency proper.

The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).

vide reply to question No. 13.

Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.

Considers that the present period has worked satisfactorily and that there is no need for making any changes.

R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.

States that this question requires no answer as they recommend under question No. 2 the abolition of revisions of assessments.

The PRESIDENT, District Local Board, Kanara.

In his opinion the normal period of settlement should be fixed at 50 years for the whole of the Bombay Presidency including Sind.

The PRESIDENT, Taluka Local Board, Bijapur.

Considers the present normal period of settlement a reasonable period.

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.

In his opinion no alteration is necessary in the present normal period of settlement.

- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). Considers the present normal period of settlement a reasonable period.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). States that if the settlement cannot be fixed permanently as suggested, the present normal period of settlement (30 years) is in the opinion of the Association a reasonable one.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. Considers the present normal period of settlement a reasonable one.
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. In his opinion the present periods of settlement are reasonable.
- The PRESIDENT, District Local Board, Kolaba. Considers the present periods of settlement reasonable.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. In his opinion 40 to 50 years should be the normal period of settlement for the Presidency proper.
- The PRESIDENT, Taluka Local Board, Ranebennur (Dharwar). Does not consider that any lower limit than 30 years should be resorted to in the Presidency proper.
- The PRESIDENT, Taluka Local Board, Bage-wadi (Bijapur). In his opinion the present period of 30 years is reasonable.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). Does not approve of the normal period of settlement. In his opinion it should be 60 years.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). Agrees to the present normal period of settlement, viz., 30 years.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). Agrees to the present normal period of settlement, viz., 30 years.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). Agrees that the present normal period of settlement in the Presidency proper and Sind is a reasonable period.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. Considers the present normal period of settlement in the Presidency proper and Sind a reasonable period.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. In his opinion the present normal period of settlement is too short.

Question No. 16.—If not, to what extent would you increase or decrease it?

Name of officer or non-official gentleman.	Reply.
SIND.	
H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.	No answer given in view of reply to question No. 15.
K. B. JAN MAHAMMAD KHAN, Sind	.. No answer given in view of reply to question No. 15.
The PRESIDENT, Taluka Local Board, Pano Akil.	In his opinion the settlement period should be increased to 30 years in Sind also.
R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.	No answer given in view of reply to question No. 15.
SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.	Vide reply to question No. 15.
The PRESIDENT, District Local Board, Larkana.	Vide reply to question No 15.
S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.	No answer given in view of reply to question No. 15.
The PRESIDENT, District Local Board, Hyderabad.	In his opinion the period of settlement in Sind should be 50 years.
The PRESIDENT, Taluka Local Board, Hyderabad.	In his opinion the period of revision of agricultural lands in Sind should be at least 60 years.
Mr. MAHOMED JAFFAR KHUOJO, Zamindar and District Local Board Member, Mirpur Bathoro.	Vide reply to question No. 15.
Mr. UDHARAM SHEWAKRAM, Zamindar, Moya, Hyderabad.	In his opinion the period of settlement in the case of non-agricultural lands should be raised to 60 years.
Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah.	Vide reply to question No. 15.
R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur.	No answer given in view of reply to question No. 15.
SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur.	Approves of the 30 years period of settlement in the Presidency and suggests that that period should be introduced in Sind as well.
K. B. CHAKARKHAN SUHRANI, Zamindar and President, Taluka Local Board, Kandkot.	In his opinion the normal period of settlement for Sind should also be 30 years.
A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier.	States that no fixed period can be given : it would depend on circumstances in each case.
HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.	Vide reply to question No. 15.
The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.	Vide reply to question No. 15.
The PRESIDENT, District Local Board, Sukkur.	Vide reply to question No. 15.
N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.	Vide reply to question No. 15.

- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind. *Vide* reply to question No. 15.
- Mr. HIRANAND KHEMSING of Hyderabad .. *Vide* reply to question No. 15.
- K. B. DURMAHOMED KHAN, Barakzai, Garhi Yasin. *Vide* reply to question No. 15.
- The PRESIDENT, District Local Board, Thar Parkar. *Vide* reply to question No. 15.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad. No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). No answer given in view of reply to question No. 15.
- The PRESIDENT, District Local Board, Panch Mahals. In his opinion the settlement period in the Presidency proper should be raised to 50 years.
- The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals. No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). Wishes for a permanent settlement: if not, he would propose a settlement period of 60 years for the Presidency proper and 40 years for Sind.
- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. No answer given in view of reply to question No. 15.
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. No answer given in view of reply to question No. 15.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. Would suggest a maximum of 99 and a minimum of 60 years for the Presidency proper and 60 years maximum and 40 years minimum for Sind.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). No answer given in view of reply to question No. 15.
- Mr. V. B. MARDHEKAR, Collector of Broach .. No answer given in view of reply to question No. 15.
- The THAKOR SAHEB of Amod, Broach .. No answer given in view of reply to question No. 15.
- The THAKOR SAHEB of Kerwada, Broach .. No reply.
- The PRESIDENT, District Local Board, Broach. *Vide* reply to question No. 15.
- R. B. A. U. MALJI, Broach .. No definite reply.
- Sardar R. B. MOTILAL CHUNILAL, Broach .. *Vide* reply to question No. 15.
- Mr. S. M. BHARUCHA, Collector of Thana .. No answer given in view of reply to question No. 15.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). *Vide* reply to question No. 15.

- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. Would decrease the settlement period to 15 years.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). No reply.
- Mr. F. A. C. REBELLO, late Deputy Accountant General, Bombay. *Vide* reply to question No. 15.
- The PRESIDENT, District Local Board, Bombay Suburban District. *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). In his opinion the normal period of settlement should be 60 and 40 years respectively.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). States that in the opinion of the Board a system of fixing land revenue permanently should be introduced.
- Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad). No reply.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. States that if revision is considered an absolute necessity, it may be undertaken not more than once in 100 years.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, North-Salsette (Thana). States that the Board wants a permanent assessment and no revision.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). In his opinion the assessment may be revised after a cycle of 20 years each, provided the same does not exceed one-tenth of the average net profits of agricultural land of the past 20 years.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that if at all a period of settlement is to be fixed, any that would be approaching the goal of a permanent settlement, say 100 years, would be preferable to the present period of 30 years.
- The PRESIDENT, Agricultural Association, Anand (Kaira). In his opinion there should be permanent settlement once for all.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). States that the Board wants permanent assessment now.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). In his opinion the settlement should be made permanent or should be fixed for 60 years at least.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). In his opinion the period of settlement should be 99 years.

CENTRAL DIVISION.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. *Vide* reply to question No. 13.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. *Vide* reply to question No. 15.

- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. No answer given in view of reply to question No. 15.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). In his opinion the settlement period ought to be 50 years in the Presidency.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). No answer given as the Board wants a permanent settlement.
- Sardar K. V. JOSHI, Retired Deputy Collector (Ahmednagar). Is not in favour of any change in the existing periods of settlement.
- The PRESIDENT, District Local Board, East Khandesh. No answer given in view of reply to question No. 15.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. No answer given in view of reply to question No. 15.
- The PRESIDENT, District Local Board, Sholapur. In his opinion the settlement periods seem to be too short: they should be 45 and 30 years respectively.
- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). In his opinion the settlement period should be increased to 50 years.
- The PRESIDENT, Taluka Local Board, Mawal (Poona). *Vide* reply to question No. 15.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). No answer given in view of reply to question No. 15.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). *Vide* reply to question No. 15.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. No answer given in view of reply to question No. 15.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Would not change the present settlement periods.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). No answer given in view of reply to question No. 15.
- Mr. A. O. KOREISHI, Collector of West Khandesh. *Vide* reply to question No. 15.
- The PRESIDENT, District Local Board, West Khandesh. No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). States that the Board suggests that the settlement period should be extended to 60 years in the Presidency and 20 years in Sind.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). In his opinion the settlement period should be increased to 50 and 40 years, if permanent settlement is not to be introduced.
- The PRESIDENT, Taluka Local Board, Dhulia (West Khandesh). In his opinion the period of revision should be not less than 50 years in the Presidency proper.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). No answer given in view of reply to question No. 12.

- The PRESIDENT, District Local Board, Nasik. In his opinion the settlement period should be 50 years in the Presidency proper.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. *Vide* reply to question No. 15.
- The PRESIDENT, Agricultural Association, Baramati (Poona). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Sholapur. *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). In his opinion the present assessment should not be revised for the next 50 years after which the question of the principle of revising the assessment should be considered.
- The PRESIDENT, Agricultural Association, Junnar (Poona). States that in the opinion of the Association no change is necessary in the present normal period of settlement.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (West Khandesh). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). In his opinion the present normal period of settlement should be extended to 60 years in the Presidency proper and to 40 years in Sind.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). No answer given in view of reply to question No. 15.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. No answer given in view of reply to question No. 15.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). In his opinion the settlement period should at least be 50 years.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). In his opinion the settlement period should be 50 years.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Would increase the settlement period to 50 years.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. No answer given in view of reply to question No. 15.
- The SECRETARY, Inamdars and Wantandars' Association, Dharwar. *Vide* reply to question No. 15.
- R. G. GORDON, Esq., I.C.S., Collector of Bijapur. *Vide* reply to question No. 15.
- The PRESIDENT, District Local Board, Bijapur. No answer given in view of reply to question No. 15.

- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). *Vide* reply to question No. 13.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. No answer given in view of reply to question No. 15.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that this question requires no answer as they recommend under question No. 2 abolition of revisions of assessments.
- The PRESIDENT, District Local Board, Kanara. *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Bijapur. No answer given in view of reply to question No. 15.
- J. MONTEATH, Esq., I. C. S., Collector of Dharwar. - In his opinion no alteration is necessary in the existing settlement period.
- The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum). No answer given in view of reply to question No. 15.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). *Vide* reply to question No. 15.
- A. W. W. MACKIE, Esq., I. C. S., Collector of Belgaum. No answer given in view of reply to question No. 15.
- J. ABBOTT, Esq., I. C. S., Collector of Kolaba. No answer given in view of reply to question No. 15.
- The PRESIDENT, District Local Board, Kolaba. No answer given in view of reply to question No. 15.
- The SECRETARY, Deccan Non-Brahmin League, Belgaum. *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Ranabennur (Dharwar). States that he would advocate permanent settlement, but that if the country will not be fortunate enough to get it, the duration settlement should be extended to at least 50 years in the Presidency proper. Cannot give any opinion regarding the settlement period for Sind.
- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba). *Vide* reply to question No. 15.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). No answer given in view of reply to question No. 15.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). No answer given in view of reply to question No. 15.
- H. L. FOX, Esq., I. C. S., Collector of Ratnagiri. No answer given in view of reply to question No. 15.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. In his opinion the settlement period should be 60 years.

Question No. 17.—Settlement proposals are submitted by the Settlement Officer through the Collector, Settlement Commissioner and Revenue Commissioner. Do you favour the idea of appointing a standing advisory committee, consisting of officials and non-official Members of the Legislative Council with a majority of the latter, in order to examine these proposals and to advise Government upon them before they are brought into operation?

Name of officer or non-official gentleman.

Reply.

SIND.

H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.

Does not favour the idea of appointing a standing advisory committee. Observes that agricultural conditions and systems of the Presidency vary in great degree, and of such a standing committee not more than one or two non-official members would be in any way competent to advise Government as regards any particular settlement.

K. B. JAN MAHAMAD KHAN, Sind

Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, and proposes that the Settlement Officer should also work with the aid of the local advisory committee, the members of which should be selected by the Collectors and the taluka zamindars from their class.

The PRESIDENT, Taluka Local Board, Pano Akil.

Has no objection to the appointment of an advisory committee as suggested.

R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.

Does not consider that a standing advisory committee such as is proposed will be in a position to give really useful advice, as generally the members will not be acquainted with local conditions. Would suggest that a small advisory committee of competent non-officials only selected from the district concerned be attached to the Settlement Officer, and the latter should fix the revised rates in consultation with the committee. Observes that if the Settlement Officer and the committee disagree, the committee may be authorised to attach a memorandum giving their views on the settlement report and that memorandum may be considered by Government.

SYED MAHOMED KAMILSHAH, President, Zamindars and Jagirdars' Association, Tando Division.

Strongly approves of the idea of appointing a standing advisory committee of the nature proposed in order to examine the settlement proposals.

The PRESIDENT, District Local Board, Larkana.

Favours the idea of appointing an advisory committee in order to examine settlement proposals.

S. H. COVERNTON, Esq., I.C.S., Collector of Hyderabad.

Sees no great objection to the appointment of a standing advisory committee except the difficulty of forming any such committee which would be capable of understanding the points involved, because to understand any settlement, some knowledge of local agricultural conditions and the local forms of tenure is essential.

The PRESIDENT, District Local Board, Hyderabad.

Favours the idea of appointing a standing advisory committee in order to examine settlement proposals.

The PRESIDENT, Taluka Local Board,
Hyderabad.

Suggests that the Settlement Officer before submitting his proposals must take the advice of the Board consisting of five members, two to be nominated by the Taluka Board representatives and three to be nominated by the zamindar associations of the taluka who must be zamindars of experience and who know the conditions of the taluka and that the settlement proposals with the remarks of Revenue Officers may then be submitted to the Standing Committee of the Legislative Council consisting of majority of non-official members to advise Government.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar
and District Local Board Member,
Mirpur Bathoro.

Is in favour of appointing a standing advisory committee in order to examine settlement proposals.

Mr. UDHARAM SHEWAKRAM, Zamindar,
Moya, Hyderabad.

Observes that it will be quite in the fitness of things to place the proposals of the Settlement Officers, with the remarks of other high Revenue Officers, before the standing committee of the Legislative Council, for advice, before they are put into operation, and suggests that the standing committee should consist of at least $\frac{2}{3}$ of non-official majority.

Mr. HARDASMAL UDERNOMAL, Collector of
Nawabshah.

Has no objection to the appointment of an advisory committee, but suggests that it should consist of local men whose functions should be in the first instance to advise the Settlement Officer, and then to examine the proposals with the Collector, and if they disagree with those officers, then they may go to the higher authorities. Observes:—

“This will not only be helpful to the Settlement Officer in bringing to his notice different aspects of the question, but also save considerable correspondence afterwards, for if the Settlement Officer is disposed to accept their views there will be no need to go higher up; in the other case he will note his reasons for disagreeing with them, so that when the matter goes to higher officers, the latter would be in possession of the full facts of the case and could pass final orders at once, without further reference to the Settlement Officer.”

R. E. GIBSON, Esq., C.L.E., I.C.S.,
Collector of Sukkur.

Does not approve of the idea of appointing a standing advisory committee in order to examine the settlement proposals.

SHAIKH GHULAM MUHAMMAD MIR
MUHAMMAD, Retired Deputy Collector,
Shikarpur.

Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.

K. B. CHAKARKHAN SUHRANI, Zamindar
and President, Taluka Local Board,
Kandkot.

Favours the idea of appointing a standing advisory committee to examine the settlement proposals.

A. S. V. ACOTT, Esq., I.C.S., Deputy
Commissioner, Upper Sind Frontier.

Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, provided that where their advice differs materially from the opinion of the officers the latter should again be consulted on the point in question before a final decision is arrived at.

- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar.** States that the Collector might with advantage discuss the Settlement Officers' proposals with such a committee and forward the views of the committee with his report, but that beyond that, he does not think any further action was necessary.
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas.** Does not think there shall be any need for such a committee in case permanent settlement is accepted; otherwise he has no objection against the election of such an advisory committee.
- The PRESIDENT, District Local Board, Sukkur.** In his opinion the appointment of an advisory committee of the nature suggested will certainly be a step in the right direction.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme.** Does not favour the idea of appointing a standing advisory committee in order to examine settlement proposals, because such a body would not work well.
- Mr. GULMAHOMED ABDUR REHMAN, Deputy Director of Agriculture, Sind.** Favours the idea of appointing a standing advisory committee in order to examine settlement proposals, but suggests that, to begin with, the majority should be officials.
- Mr. HIRANAND KHEMSING of Hyderabad ..** Approves of the idea of appointing a standing advisory committee in order to examine the settlement proposals.
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin.** Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.
- The PRESIDENT, District Local Board, Thar Parkar.** Considers the present practice sufficient, but has no objection to the appointment of a standing advisory committee.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.C.S., Collector of Ahmedabad.** Has no objection to the framing of legislation or rules under the Land Revenue Code prescribing in some detail the procedure to be followed in framing proposals for revision settlements, but does not think it is the duty of the Legislative Council to advise upon the actual proposals in particular cases. Observes that this is a matter in which the executive officers of Government should be given full confidence.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals).** Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals).** Has no objection to appointing an advisory committee in order to examine settlement proposals.
- The PRESIDENT, District Local Board, Panch Mahals.** Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, but subject to the modification that at least 2 or 3 persons who are big landlords and agriculturists in the taluka whose settlement is to be made should be added as members in the proposed standing advisory committee to go through the proposals and acquaint all members of the committee with the local knowledge and experience.

The PRESIDENT, Inamdars and Talukdars' Association, Panch Mahals.

In his opinion the present arrangements for submitting Settlement proposals are well and may be followed. States that the idea of forming an advisory committee is also a commendable one but the proposed committee should consist of at least three or four big landlords and agriculturists of the taluka.

The PRESIDENT, Taluka Local Board, Anand (Kaira).

Favours the idea of appointing a standing advisory committee, provided that more than one-half of its members should be genuine landholders and if they cannot be found from the Legislative Council, outsiders may be selected.

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.

Remarks that independent criticism and suggestions are always valuable, and in the case of an elaborate complicated stereotyped system of assessment, constant fresh criticism even if much of it were ill-informed and valueless, would be a good thing. Suggests that it would be necessary to make sure that such a committee was not given any authority, as it would be irresponsible and that any responsibility in connection either with general policy, or the carrying out of policy must remain with Government as a whole.

J. W. SMYTH, Esq., I.C.S., Collector of Kaira.

Observes :—

“Such an advisory committee with a non-official majority would invariably recommend a reduction of assessments. The people of this country have no desire to tax themselves properly, and the more political power they get, the more they will discover their mistake. In the present intermediate stage of Government the best course is to lay down by statute the principles upon which settlements are to be made, as recommended by the Joint Committee of the Houses of Parliament and to leave the Executive Government to deal with the settlements on these principles. By this method unnecessary sacrifices of the public revenue will be avoided.”

R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.

Favours the idea of appointing a standing advisory committee consisting of official and non-official members of the Legislative Council with a majority of the latter, subject to the condition that the officials should include the Director of Agriculture and the Deputy Directors of Agriculture concerned.

The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).

Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals.

Mr. V. B. MARDHEKAR, Collector of Broach.

Favours the idea of appointing a standing advisory committee, provided the settlement proposals pass through the Collector, the Settlement Commissioner, and the Commissioner before they are placed before the Committee. Remarks that it would be advisable to enlist the sympathy of non-official members of the Legislative Council by consulting them before the proposals are given effect to.

- The THAKOR SAHEB of Amod, Broach .. Favours the idea of appointing a standing advisory committee, but would insist upon the inclusion of a Member of Council for the district or districts affected by the proposals to be included in the committee.
- The THAKOR SAHEB of Kerwada, Broach .. Is in favour of the committee contemplated in this suggestion, but suggests that all tenures should be represented on their committee, even taking members from outside the Council.
- The PRESIDENT, District Local Board, Broach. Has no objection to the appointment of an advisory committee in order to examine the settlement proposals.
- R. B. A. U. MALJI, Broach -- Does not approve of the idea of appointing an advisory committee.
- Sardar R. B. MOTILAL CHUNILAL, Broach.. Favours the idea of appointing an advisory committee in order to examine the settlement proposals, provided that some of the non-official members should be agriculturists.
- Mr. S. M. BHARUCHA, Collector of Thana. Favours the idea of appointing a standing advisory committee to examine settlement proposals.
- The PRESIDENT, Thasra Taluka Agricultural Association, (Kaira). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). Approves of the proposal of having a standing advisory committee consisting of at least 2/3rds non-official members and 1/3rd officials, provided the report or suggestions are binding on Government.
- W. O. TUDOR-OWEN, Esq., I.O.S., Collector of the Panch Mahals. Does not think that an advisory committee would be of any use, as politicians keep an eye on the votes of the people. Observes that this is an executive matter for permanent officials to deal with.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Is strongly in favour of appointing a standing advisory committee as suggested.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). As the Board wants a permanent settlement, it does not want any such advisory committee.
- Mr. F. A. O. REBELLO, late Deputy Accountant General, Bombay. Considers that the proper course would be to appoint a standing committee of experienced persons to examine and report on all settlement proposals somewhat on the lines of a Civil Service Commission and that the persons appointed to this committee should be *experienced* in these matters to which many of the members of the Legislative Council may not lay claim. Suggests that the committee might work somewhat on the lines of the Tariff Board.
- The PRESIDENT, District Local Board, Bombay Suburban District. Considers that the proper course would be to appoint a standing committee of experienced persons to examine and report on all settlement proposals somewhat on the lines of a Civil Service Commission and that the persons appointed to this committee should be experienced in these matters to which many of the members of the Legislative Council may not lay claim. Suggests that the committee might work somewhat on the lines of the Tariff Board.

- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). Favours the idea of appointing a standing advisory committee of the nature suggested.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). States that if the permanent land revenue system is not introduced, then the Board approves of the idea of appointing a standing advisory committee to deal with settlement proposals.
- Mr. M. D. PATEL, on behalf of the Kharicut Canal Farmers, Taluka South Daskroi (Ahmedabad). Reply not clear.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. Favours the idea of appointing a standing advisory committee in order to examine settlement proposals.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). No reply.
- The PRESIDENT, Taluka Local Board, North-Salsette (Thana). States that the Board does not want a committee now to examine the proposals, as it wants permanent assessment to be permanently settled; but that if permanent settlement is not given, then a committee of non-officials and officials should settle the assessment with the majority of the former.
- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Does not at all favour the idea of appointing a standing advisory committee of the nature suggested. In its stead he would suggest at the time of each revision a special advisory committee consisting of leading educated and experienced agriculturists and official members of the district wherein revision is contemplated, with a majority of the former, should be formed to effectively and properly represent the case of the public in answer to the Government case. Would further suggest that the present Taluka Local Boards as well as Taluka and District Agriculture Associations should invariably be consulted and the result of such consultations and meetings should be printed and incorporated in details in the settlement reports submitted by the Settlement officer to Government.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States:—
 "If the scheme of taxation suggested by us be fully adopted, the formation of an advisory committee suggested in the question would satisfy the needs. But if it were not so adopted, even such an advisory committee would hardly serve the purpose. We should, then, suggest that in the formation of the committee should be co-opted at least five members elected for the purpose from the district, whose settlements would be under consideration, and the powers of such a committee should not only be advisory but it should have the authority to reject, alter or modify the assessments brought under their examination, and Government would be bound to accept their decision."

- The PRESIDENT, Agricultural Association, Anand (Kaira). Favours the idea of appointing a standing advisory committee, provided that one-half of the non-officials are landholders and if they are not available, they should be selected from the districts.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). States that the Board is not in favour of a standing advisory committee, as it wants the present assessment a permanent one.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Does not favour the idea of appointing a standing advisory committee as suggested in the question.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). Is not in favour of the idea of appointing a standing advisory committee of the nature suggested in this question from a financial and administrative point of view.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Favours the idea of appointing a standing advisory committee of the nature suggested in this question.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). Favours the idea of appointing a standing advisory committee of the kind suggested in this question, provided the non-official members shall be elected by the Council.

CENTRAL DIVISION.

- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. Does not favour the idea of appointing a standing advisory committee in order to examine settlement proposals. Observes :—
“The principles of settlement are understood by so few people that the consideration of revision settlement reports by a committee chiefly composed of non-officials would produce no good results. The best procedure would be to ascertain the relation of assessment to rents in the taluka concerned, announce the maximum proportion of the rent to which Government are entitled and the amount of increase or decrease proposed by the Settlement Officer and then lay before the Legislative Council the simple issue whether they wish this increase or decrease to be made”.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. Reply not clear.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. Favours the idea of appointing a standing advisory committee of the nature suggested.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). Approves of the idea of appointing an advisory committee of the nature suggested.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). Favours the idea of appointing a standing advisory committee of the nature suggested.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. Is in favour of the idea of appointing a standing advisory committee, provided non-official members of the district, for which settlement proposals are to be examined should have the opportunity to represent their views. As it is not possible to have all the districts represented on this standing committee, he would suggest that if they are not already on that committee, they should be co-opted on that committee. In his opinion it would be better if the district members be asked by the Settlement Officer to work with him in formulating groups and fixing maximum rates for each of the groups.

The PRESIDENT, District Local Board, East Khandesh.

C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.

The PRESIDENT, District Local Board, Sholapur.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).

The PRESIDENT, Taluka Local Board, Mawal (Poona).

The SECRETARY, Agricultural Association, Pachora (East Khandesh).

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.

The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh).

The PRESIDENT, Deccan Dumaldars' Sabha, Poona.

J. R. HOOD, Esq., I.C.S., Collector of Sholapur.

Favours the idea of appointing a standing advisory committee as suggested.

Does not favour the idea of appointing a standing advisory committee. Considers that such a committee would not consist of expert and trained men and their views would usually be influenced by their need for the support of their constituents.

Favours the idea of appointing a standing advisory committee of the nature suggested.

Favours the idea of appointing a standing advisory committee consisting of Revenue high officials, zamindars and cultivating landlords to examine the settlement proposals.

Favours the idea of appointing a standing advisory committee.

States that there is no harm in appointing a standing advisory committee.

Does not favour the idea of appointing a standing advisory committee. Observes :—

“Settlement proposals are highly technical and depend on good judgment based on wide experience and personal acquaintance with the tract to be settled. Advice from the advisory committee suggested would be swayed by political bias and a desire to catch votes and to yield to those who shouted loudest. The members of such a standing committee, whether officials or non-officials, would lack local knowledge and the necessary judgment which is the *sine qua non* of arriving at equitable settlement.”

As the Board is for a permanent settlement system, it does not give any reply to this question.

Favours the idea of appointing a standing advisory committee with an addition of co-opted membership of non-official experts. States that in addition to this the Sabha suggests that a sub-committee from this consisting of experts and the committee should tour along with the Settlement officers to settle the points together on the spot in the different areas of revision and submit their proposals to the Council in full session for consideration before Government is advised in the matter. Would further suggest that the representative of the inamdars in the Legislative Council may be a member of this committee in order to protect the interest of inamdars.

Does not favour the idea of appointing a standing advisory committee. Observes :—

“I consider the idea of a standing advisory committee to examine settlement proposals as entirely unsound. Revenue settlement is a very difficult and expert business and, the main principles having been laid down by legislation, it is absurd for the legislature to wish to interfere with the detailed carrying out of those principles. If you don't trust your experts, then employ others whom you can trust; but to pay trained men to do an expert job and then to allow amateur politicians to interfere with the expert's work is to trifle with the State's interests and waste the time and labour of the trained experts and the money which is spent on them.”

- The PRESIDENT, Taluka Local Board, Haveli (Poona). Favours the idea of appointing a standing advisory committee with an addition of co-opted membership of non-official experts. In addition to this the Board suggests that a sub-committee from this, consisting of experts, and committee should tour along with the settlement officers to settle the points together on the spot in the different areas of revision and submit their proposals to the Council in full session for consideration before Government is advised in the matter. Would further suggest that the representative of the inamdars in the Legislative Council should be a member of this Committee in order to protect the interests of inamdars.
- A. O. KOREISHI, Esq., Collector of West Khandesh. Does not favour the idea of appointing a standing advisory Committee.
- The PRESIDENT, District Local Board, West Khandesh. Favours the idea of appointing a standing advisory committee.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Favours the idea of appointing a standing advisory committee of 3 official and 8 non-official members of the Legislative Council, provided the latter have knowledge and keen interest in agriculturists.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). Favours the idea of appointing an advisory committee, provided the non-officials in the committee are elected and Government accepts its advice, if it is unanimous.
- The PRESIDENT, Taluka Local Board, Dhulia (W. K.). Does not favour the idea of a standing advisory committee.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). Favours the idea of such a committee, provided its suggestions are not in force unless they are sanctioned in the Legislative Council.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). Has no objection to the appointment of a standing advisory committee, provided it is so constituted that $\frac{1}{3}$ rd of its members are officials and $\frac{2}{3}$ rd non-officials and the Chairman elected by majority of votes.
- The PRESIDENT, District Local Board, Nasik. Favours the idea of appointing an advisory committee with powers to co-opt members from the area under revision.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. Favours the idea of appointing a standing advisory committee as suggested but emphasises the co-option of non-official experts to the same.
- The PRESIDENT, Agricultural Association, Baramati (Poona). Favours the idea of appointing a standing advisory committee as suggested.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Favours the idea of appointing a standing advisory committee as suggested.
- The PRESIDENT, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). Favours the idea of appointing a standing advisory committee as suggested.
- The PRESIDENT, Taluka Local Board, Sholapur. Favours the idea of appointing a standing advisory committee as suggested.

- The PRESIDENT, Taluka Local Board, Sirur (Poona). Favours the idea of a standing advisory committee, but suggests that the committee should be authorised to co-opt the local non-official members of the Council in considering the proposals of the districts concerned and consult a local taluka sub-committee consisting of the majority of non-official members having experience of agriculture.
- The PRESIDENT, Agricultural Association, Junnar (Poona). Favours the idea of appointing a standing advisory committee in order to examine the settlement proposals, but with a modification that the non-official members of the Legislative Council should be from the district to which the settlement proposals relate.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.). Favours the idea of an advisory committee consisting of $\frac{3}{4}$ th non-officials and $\frac{1}{4}$ th officials selected by the Legislative Council to examine settlement proposals: the committee to co-opt non-official members. Suggests that every proposal for revision settlement should be submitted to the vote of the Legislative Council and should have its sanction before coming into force.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). Favours the idea of appointing a standing advisory committee to examine the settlement proposals.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). States that the Board approves of the idea of appointing a standing advisory committee subject to the condition that the Settlement Officer should submit to Government the views of the ryots in writing.
- The PRESIDENT, Khed Taluka Agricultural Development Association (Poona). Favours the idea of appointing a standing advisory committee to examine settlement proposals.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. Does not favour the idea of appointing a standing advisory committee to examine settlement proposals, and observes that if the principles are laid down by a committee similarly constituted, it is superfluous.

SOUTHERN DIVISION.

- R. M. MAXWELL, Esq., C.I.E., I.C.S., Collector of Kanara. Does not favour the idea of appointing a standing advisory committee. Remarks that non-officials have usually only local experience of their own districts and could not be expected to study or understand matters requiring expert judgment, and that besides it is not in accordance with constitutional practice to employ elected councillors for executive purpose.
- The PRESIDENT, Taluka Local Board, Devgad (Ratnagiri). Favours the idea of appointing a standing advisory committee as suggested.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraj Sangha, Ratnagiri. Agrees to the proposal for appointing a standing advisory committee to some extent, but first asks Government to appoint local advisory committee consisting of two Government officials and three local non-officials (not the councillors) to draw up their proposal for each district which should then be examined by the Government advisory committee.
- The PRESIDENT, Taluka Local Board, Parasgad (Belgaum). Favours the idea of appointing a standing advisory committee as suggested.

- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Favours the idea of appointing a standing advisory committee as suggested.
- Mr. K. M. PAWAR, Deputy Director of Agriculture, Konkan. Favours the idea of appointing a standing advisory committee as suggested.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. States that the Association approves of the idea of a standing advisory committee as suggested, with a proviso that for each district three non-official landholders (with the M.L.C. for the district if he is not already on the committee) should be co-opted.
- R. G. GORDON, Esq., I.O.S., Collector of Bijapur. States:—"I am afraid that the 'advice' of the standing advisory committee would be of little value, as it would certainly be based on political reasons, while few, if any, would understand the subject of which they were talking. Moreover, conditions vary so very greatly in different parts of the Presidency that half the members of the committee would be utterly at sea about the simplest facts. I am not aware that any such committees exist in any other part of the world to deal with details of taxation which are not the business of the Legislature whose function it is to lay down the principles, leaving their working to the Executive. To throw details such as this into the hands of the politicians is simply to ask for trouble without any countervailing advantage whatever."
- The PRESIDENT, District Local Board, Bijapur. Favours the idea of appointing a standing advisory committee consisting of:
1. Officials,
 2. Non-official members of the Legislative Council,
 3. Two big local landholders with agricultural experience to examine these proposals and advise Government upon these.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). In his opinion the Minister in charge of Agricultural Department with an advisory board as suggested in the question should be the final authority on settlements.
- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). States that this question does not arise when permanent settlement is established.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division. Is in favour of the idea of appointing a standing advisory committee, and remarks that popular grievances, if there be any, would be ventilated through the committee and the Government will have also popular view before them before passing final orders.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that if the present system of revisions of assessment is not to be altered and all alternative schemes for a permanent settlement are rejected, they would support the idea of appointing a standing advisory committee as proposed in the question. Wishes that the functions and powers of such a committee should be mandatory rather than advisory.
- The PRESIDENT, District Local Board, Kanara. Favours the idea of appointing a standing advisory committee provided it has power to co-opt different members from different districts when the conditions of those districts are to be considered.

The PRESIDENT, Taluka Local Board,
Bijapur.

Favours the idea of appointing a standing advisory committee as suggested.

J. MONTEATH, Esq., I.O.S., Collector of
Dharwar.

States that so long as the committees are recognised as advisory only, their formation would be advantageous and their existence would tend to obviate misconception.

The PRESIDENT, Taluka Local Board,
Sampgaon (Belgaum).

Favours the idea of appointing a standing advisory committee as suggested.

The PRESIDENT, Khoti Association, Chiplun
(Ratnagiri).

States that the Association favours the idea of appointing a standing advisory committee, but suggests that the committee should not be an advisory committee only, as advisory committees are found useless.

A. W. W. MACKIE, Esq., I.O.S., Collector
of Belgaum.

Replies :—

“Yes. It is now acknowledged, I believe that land revenue assessments must, like ordinary taxation, be, as closely as circumstances permit, regulated by enactments passed by the local legislatures. Ordinarily one of the main reasons for the selection of particular taxes for imposition is that they can conveniently be so regulated, what is left to the executive being only the application of the law to facts which can be ascertained with practicable ease and accuracy. But inevitably in the case of land revenue assessments a large measure of discretion must be left in the hands of the executive, and the action of the executive will inevitably—and properly—be challenged by the elected legislature. This entails much waste of time of that body and does no real good, since a settlement report is a most unsuitable matter for discussion by a large body of non-experts. In these circumstances the proposed committee appears to be the best method of complying with the legitimate demand for as effective control as possible by the elected representatives. The time of the legislature will not be wasted; and the committee will in time be a body with adequate expert knowledge.

J. ABBOTT, Esq., I.C.S., Collector of
Kolaba.

Does not approve of the idea of appointing a standing advisory committee. Observes :—

“Conditions that affect settlements are often purely local; the Collector has an opportunity of seeing all the objections raised to a Settlement Officer's proposals, genuine or doctrinaire, and reports on them before the settlement is finally sanctioned.”

The PRESIDENT, District Local Board,
Kolaba.

Favours the idea of appointing a standing advisory committee but considers that the non-official members of that committee should be elected by the Council and not selected by Government.

The SECRETARY, Deccan Non-Brahmin
League, Belgaum.

Favours the idea of appointing an advisory committee as suggested.

The PRESIDENT, Taluka Local Board,
Ranebennur (Dharwar).

Favours the idea of appointing a standing advisory committee, but does not favour the idea that the non-officials on these committees should necessarily be Members of the Legislative Council. Suggests that non-officials having direct knowledge of local conditions should form the majority of these standing advisory committees, in addition to the sitting members of the Legislative Council in the district.

- The PRESIDENT, Taluka Local Board, Bagewadi (Bijapur). Favours the idea of appointing a standing advisory committee as suggested.
- The PRESIDENT, Taluka Local Board, Roha (Kolaba) Favours the idea of appointing a standing advisory committee as suggested.
- The PRESIDENT, Taluka Development Association, Indi (Bijapur). States that an advisory committee watching the interests of rayats and State would be welcome.
- The PRESIDENT, Taluka Local Board, Indi (Bijapur). States that an advisory committee watching the interests of rayats and State would be welcome.
- The PRESIDENT, Taluka Local Board, Badami (Bijapur). Favours the idea of appointing a standing advisory committee, provided out of non-official members, at least half of them should be cultivators and landholders.
- H. L. FOX, Esq., I.C.S., Collector of Ratnagiri. Does not favour the idea of appointing a standing advisory committee and considers that any executive errors that may arise may be fully criticised in the Legislative Council.
- The HONORARY SECRETARY, District Agricultural Association, Dharwar. States that the Association favours the idea of appointing a standing advisory committee as suggested, provided the committee should co-operate with non-official landlords of each district.

Question No. 18.—In the Bombay Presidency alone, improvements effected since the introduction of the first settlement under the Land Revenue Code are permanently exempted from assessment. Do you approve of this or do you think that they should be taxed after a number of years and if so, after how many years?

Name of officer or non-official gentleman.

Reply.

SIND.

H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.

Thinks that it is fair that improvements should not be assessed, and that such exemption should be permanent. Observes that in Sind most improvements by zamindars have the effect of tapping larger supplies of Government water and hence the enhanced value of the land for cultivation is undeniably contributed to by Government, and Government is justified in enhancing the assessment on that basis.

K. B. JAN MAHOMED Khan, Sind.

Approves of the present system, and remarks that no period should in his opinion be fixed for taking improvements into consideration for enhancement of assessment, as it is likely to discourage improvements.

The PRESIDENT, Taluka Local Board, Pano Akil.

No reply.

R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.

Approves very strongly of the non-taxation of improvements effected by private means.

SYED MAHOMED KAMIL SHAH, President, Zamindars and Jagirdars' Association, Tando Division.

Approves of the provision in the Land Revenue Code exempting improvements effected at the cost of the landlord from taxation. Observes that this provision is a dead letter in Sind, and proposes that a statutory duty should be laid on every Settlement Officer to give a notice to every landholder in the taluka to bring to his attention the improvements effected by him and to specifically mention the improvements brought to his notice, and to say which he allowed and which he disallowed.

The PRESIDENT, District Local Board, Larkana.

Approves of the principle that the improvements effected since the introduction of the first settlement should be permanently exempted from assessment.

S. H. COVERTON, Esq., I.C.S., Collector of Hyderabad.

States that this does not have much application to Sind under the system of irrigational settlements. Does not consider that such improvements should be exempted for ever, but is not prepared to suggest a time limit. Adds:—
“I should suppose that the time limit would have to vary to some extent according to the nature of the improvement.”

The PRESIDENT, District Local Board, Hyderabad.

Approves of the present permanent exemption of improvements from assessments.

The PRESIDENT, Taluka Local Board, Hyderabad.

In his opinion improvements effected by private enterprise and capital should continue to be exempted from assessment, as this policy will encourage the private capital to make more improvements according to scientific methods.

Mr. MAHOMED JAFFAR KHUJO, Zamindar and District Local Board Member, Mirpur Bathoro.

States that in Sind this provision has hardly been put in practice and is yet to be properly enforced. Is strongly in favour of permanent exemption in view of the frequent floods in the Karachi district.

Remarks :—“ It is very rare that zamindars reap any benefit from their improvements. The net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars many of whom now maintain reliable accounts about the same. It is also highly desirable that local advisory committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

Mr. **UDHARAM SHEWAKRAM**, Zamindar
Moya, Hyderabad.

States that the two peculiar features of the Sind Revenue System are the Fallow Rules and Remission Rules. Observes that these are being worked arbitrarily by the Commissioner in Sind and that the liberality which characterised them at first is being narrowed down from year to year. Suggests that these rules as they worked originally should be incorporated in the Land Revenue Code no more to be distorted.

Mr. **HARDASMAL UDERNOMAL**, Collector
of Nawabshah.

In his opinion there does not appear much sense in permanently exempting improvements from assessment. Observes that improvements worth the name should ordinarily pay their cost more than twice over within about 20 years, the period of the settlement, after which there is scarcely a good plea for further exemption and denying to the State a fair share of the profits accruing therefrom.

R. E. **GIBSON**, Esq., C.I.E., I.C.S.,
Collector of Sukkur.

Approves of the present system of exemption of improvements effected by the landholder.

SHEIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector,
Shikarpur.

Approves of the present system of exempting improvements effected by the landholder and suggests that on no account should private improvements be taxed.

K. B. CHAKARKHAN SUHRANI, Zamindar,
and President, Taluka Local Board,
Kandkot.

Does not approve that the improvements effected since the introduction of first settlement under the Land Revenue Code should be permanently exempted from assessment.

A. S. V. **ACOTT**, Esq., I.C.S., Deputy
Commissioner, U. S. F.

Has no experience of Bombay settlements and is not clear as to the significance of this question.

HAMID A. ALI, Esq., I.C.S., Collector
of Thar Parkar.

Approves of the provision in the Land Revenue Code exempting improvements effected at the cost of the landlord from taxation.

The **SECRETARY**, Muslim Zamindars'
Association, Mirpurkhas.

Thinks that if the present assessment is under 25 per cent. then it would surely be but just to enhance assessment so as to reach the proposed maximum.

The **PRESIDENT**, District Local Board,
Sukkur.

Does not offer any opinion on this question as it relates to the Presidency proper.

N. H. **HEY**, Esquire., I. C. S., Revenue
Officer, Lloyd Barrage and Canals
Scheme.

“ This question, I consider, depends, a good deal on how the Land Revenue is regarded, whether as a rent or as a tax. If as a rent, then the tenant has the same equitable claim to protection against having his rent raised because of improvements to the land effected solely by himself at his own proper cost as is secured

say, by the customary 'Ulster tenant right' and the subsequent legislation more or less based on this, in Ireland. But if, as most Indian politicians and publicists insist, the Land Revenue is a tax on land and agricultural profits there is no more reason why an increase in such profits due, wholly or partly, to the landlord's own exertions, should be exempt from taxation than why the enhanced profits of a mill-owner or shop-keeper, due to his own improvements in the business, should be exempt from any Income Tax or property tax".

Mr. GULMAHOMED, ABDUR REHMAN,
Deputy Director of Agriculture, Sind.

Approves of the practice in the Bombay Presidency of exempting improvements effected by a landholder, but observes that it seems very difficult for the Settlement Officer not to be influenced by the better growth of the crop and its outturns, due to improvements of the land.

Mr. HIRANAND KHEMSING of Hyderabad.

Approves of the exemption of improvements from enhancements for all time, and not for a period only. Suggests that in order to make this provision effective in practice, at every settlement, improvements exempted and disallowed from exemption, should be recorded and the Settlement Officer called upon to serve every landlord with a notice to bring to his attention all cases of improvements. Adds that in Sind enhancement affects every field, whether improved or not.

K. B. DURMAHOMED KHAN, Barakzai, Garhi
Yasin.

No reply.

The PRESIDENT, District Local Board,
Thar Parkar.

In his opinion the improvement effected since the introduction of the first settlement should not be permanently exempted, but they should be assessed after 30 years the period of the settlement for the Presidency proper.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

J. H. GARRETT, Esq., I.C.S., Collector
of Ahmedabad.

Is entirely opposed to any change in the law as to exemption of improvements effected at the cost of the holder, and suggests that this privilege should be re-affirmed.

The PRESIDENT, Taluka Local Board,
Kalol (Panch Mahals).

Considers it necessary that the present system of permanent exemption should continue for some time, and suggests that when, the generality of agriculturists come to know the necessity of creating a sinking fund for the maintenance of the improvements, the question of taxing the improvements should certainly be taken up for consideration.

The PRESIDENT, Taluka Local Board,
Dohad (Panch Mahals).

In his opinion the present policy of exempting improvements effected by the landholders may continue.

The PRESIDENT, District Local Board,
Panch Mahals.

Approves of the present system of exempting improvements effected by the landholders.

The PRESIDENT, Inamdars and
Talukdars' Association, Panch Mahals.

Approves of the present system of exempting improvements effected by the landholders.

The PRESIDENT, Taluka Local Board,
Anand (Kaira).

Approves of the present system of exempting improvements effected by the landholders.

A. M. MACMILLAN, Esq., I.C.S., Collector of Surat.

Does not approve of the present system of exempting improvements effected by the landholders. In his opinion the value of land brought about by improvement should be exempted from taxation only for one full settlement period.

J. W. SMYTH, Esq., I.C.S., Collector of Kaira.

States that he has no knowledge of the practice in other provinces, but that he sees no reason why Bombay should be an exception to the general rule. Considers that such improvements might be taxed at the end of the second settlement, i.e., after 60 years.

R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat.

Approves of the permanent exemption of improvements effected by the landholders, or at least for a period of 30 years.

The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad).

In his opinion the present arrangement is good and it should be continued.

Mr. V. B. MARDHEKAR, Collector of Broach.

Is of opinion that improvements effected since the introduction of the first settlement under the Land Revenue Code should remain, as heretofore, permanently exempted from assessment.

The THAKOR SAHEB OF AMOD, Broach.

Approves of the present principle that improvements effected since the introduction of the first settlement should remain permanently exempted from assessment.

The THAKOR SAHEB OF KERWADA, Broach.

No reply.

The PRESIDENT, District Local Board, Broach.

States that the so called exemption from assessment is more theoretical than practical. In his opinion this exemption from assessment is not of any practical utility, and the provisions relating to this could therefore be repeated without any harm either to the State or to the cultivators.

R. B. A. U. MALJI, Broach.

In his opinion the total exemption should not extend beyond the settlement period, but the cost of improvement should be settled by the Panch at the next settlement. Suggests that these costs should be apportioned over a period ranging between 10 and 20 years and reduction should be proportionately allowed from the annual assessment on that account, provided that such improvements are approved by the Collector before they are made by the landlords.

Sardar R. B. MOTILAL CHUNILAL, Broach.

In his opinion Government should continue the present practice of exempting improvements effected since the introduction of the first settlement.

Mr. S. M. BHARUCHA, Esq., Collector of Thana.

Replies:—"Theoretically 'improvements' may be taxed after a long interval, since they also in course of time tend to acquire an 'unearned' value. But the exemption has been enjoyed so long, that I consider it inexpedient to disturb the present arrangement, except when it is conclusively proved that the 'improvements' were made *before* the expiry of the last preceding settlement."

- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). *Vide* reply to question No. 13.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). States that the Board does not approve of anything which goes against the general principle involved in section 107 of the Land Revenue Code.
- W. O. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. In his opinion improvements should be taxed after 10 years.
- The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira). Is not in favour of taxing improvements even after some years of their existence.
- The PRESIDENT, Taluka Local Board, Shahapur (Thana). States that the Board is of opinion that future improvements should not be taken into account at all.
- Mr. F. A. O. REBELLO, late Deputy Accountant General, Bombay. Observes that it is not possible to keep a record of all improvements made by the cultivator. In his opinion a fairer rule would be to exempt the improvements from taxation for the current and the *next* settlement and charge them afterwards. Considers it undesirable to exempt improvements from taxation in perpetuity. Remarks that there would be no injustice in making a heir pay a sort of succession duty on the improvements made by his predecessor between 30 and 60 years before.
- The PRESIDENT, District Local Board, Bombay Suburban District. Observes that it is not possible to keep a record of all improvements made by the cultivator. In his opinion a fairer rule would be to exempt the improvements from taxation for the current and the next settlement and charge them afterwards. Considers it undesirable to exempt improvements from taxation in perpetuity. Remarks that there would be no injustice in making a heir pay a sort of succession duty on the improvements made by his predecessor between 30 and 60 years before.
- The PRESIDENT, Taluka Local Board, Bhiwandi (Thana). States that the Board approves of the present exemption.
- The PRESIDENT, Taluka Local Board, Dahanu (Thana). No reply.
- The PRESIDENT, Taluka Local Board, Wada (Thana). Considers that if the permanent land revenue system is not to be introduced, the improvements effected should be exempted from assessment under section 107 of the Land Revenue Code.
- Mr. M. D. PATEL, on behalf of the Khari-cut Canal Farmers, Taluka South-Daskroi (Ahmedabad). No reply.
- Mr. R. B. PATEL, late Director of Agriculture, Baroda. No definite reply.
- The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad). In his opinion the present practice of exempting improvements made by landholders should continue.
- The PRESIDENT, Taluka Local Board, North-Salsette (Thana). Is of opinion that improvements effected since the introduction of 1st settlement should be permanently exempted.

- The PRESIDENT, Taluka Local Board, Nadiad (Kaira). Suggests that the present system of revising assessment on the basis of classification of soil according to its theoretical composition and probable prospective productivity is quite erroneous and misleading and should be given up, and a system based on net profits of agriculture and the actual average productivity of land should be adopted in its stead.
- The PRESIDENT of the Gujarat Landholders' Association of the Kaira District. States that the Association fully approves of the principle of permanently exempting from assessment all the improvements effected by the farmer and wishes it to be continued in future and religiously observed in practice.
- The PRESIDENT, Agricultural Association, Anand (Kaira). Approves of the present method.
- The PRESIDENT, Taluka Local Board, Ambernath (Bombay Suburban). In his opinion the improvements effected since the introduction of first settlement should be permanently exempted.
- The PRESIDENT, Taluka Local Board, Pardi (Surat). Is in favour of the improvements being permanently exempted from assessment.
- The PRESIDENT, Taluka Local Board, Mandvi (Surat). Approves of the existing practice authorised by law regarding the permanent exemption of improvements effected since the introduction of the first settlement.
- The PRESIDENT, Taluka Local Board, Chikhli (Surat). Approves of the rule that improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
- The PRESIDENT, Taluka Local Board, Chorasi (Surat). In his opinion the present practice of permanently exempting from assessment improvements effected since the introduction of the first settlement should be continued.
- CENTRAL DIVISION.
- C. H. BRISTOW, Esq., I.C.S., Collector of Satara. In his opinion the exemption should be maintained permanently.
- Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division. In his opinion improvements should not be taxed.
- R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division. Does not think that these improvements can be legally taxed.
- The PRESIDENT, Agricultural Association, Edlabad (East Khandesh). In his opinion the present practice should be continued.
- The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar). States that the Board approves that improvements should be exempted from assessment permanently.
- Sardar K. V. JOSHI, Retired Deputy Collector, Ahmednagar. *Vide* reply to question No. 1.
- The PRESIDENT, District Local Board, East Khandesh. In his opinion such improvements should remain untaxed.
- C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik. Is of opinion that improvements effected during the settlement should not be taxed.
- The PRESIDENT, District Local Board, Sholapur. Approves of the present system of exempting the improvements from assessment.

- The PRESIDENT, Taluka Local Board, Amalner (East Khandesh). In his opinion improvements effected in lands should not be taken into consideration while fixing the assessment.
- The PRESIDENT, Taluka Local Board, Maval (Poona). Approves of the rule that improvements effected since the introduction of the first settlement should be exempted permanently from assessment, and suggests that they should not be taxed at all.
- The SECRETARY, Agricultural Association, Pachora (East Khandesh). Approves of the rule in the Land Revenue Code that improvements effected after the first settlement are exempted from assessment.
- W. W. SMART, Esq., I.C.S., Collector of Ahmednagar. Does not approve of the present system of exempting the improvements from assessment, and remarks that any change would be a breach of faith and drive capital from land development.
- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). Reply not clear.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. Does not approve of the present system of exempting the improvements from assessment. Considers that they should be taxed after the improvements continue to give uniform increase of profits for 5 years within the limitations already mentioned by the Sabha.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. Considers that improvements might be taxed after ten years from the completion of improvement.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). Does not approve of the present system of exempting the improvements from assessment. Considers that they should be taxed after the improvements continue to give uniform increase of profits for 5 years within the limitations already mentioned by the Board.
- Mr. A. O. KOREISHI, Collector of West Khandesh. In his opinion the principle of exempting the improvements from assessment is a good one and may be allowed to remain unaltered.
- The PRESIDENT, District Local Board, West Khandesh. In his opinion improvements should be permanently exempted from assessment.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). Approves of the present system of exempting improvements from assessment.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). States that the Board approves of the permanent exemption of improvements from assessment.
- The PRESIDENT, Taluka Local Board, Dhulia (W. K.). Approves of the present system of exempting improvements from assessment.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). In his opinion the improvements should be exempted for a period of 20 years after which the net profits should be taken into consideration for the enhancement of the assessment.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). No reply.
- The PRESIDENT, District Local Board, Nasik. Approves of the present system of exempting improvements from assessment.

- The **MANAGING DIRECTOR**, Central Agricultural Institute, Poona. States that to say that these improvements should be taxed, no matter after how many years, will be setting aside Section 107 of the Land Revenue Code.
- The **PRESIDENT**, Agricultural Association, Baramati (Poona). In his opinion improvements in lands should be permanently exempted from assessment. Suggests that if at all they are to be taxed, they should be taxed after 99 years, the period proposed for revision of assessment.
- The **PRESIDENT**, Taluka Local Board, Bhimthadi (Poona). In his opinion improvements should be permanently exempted in formulating proposals of revising assessment, and remarks that if it is to be considered at all as one of the reasons for revising assessment, it should be fixed after 99 years.
- The **PRESIDENT**, Taluka Development Agricultural Association, Ltd., Jalgaon (East Khandesh). Approves of the present system of exempting improvements from assessment and suggests that improvements should not be assessed at any time in future.
- The **PRESIDENT**, Taluka Local Board, Sholapur. Approves of the present system of exempting improvements from assessment.
- The **PRESIDENT**, Taluka Local Board, Sirur (Poona). States that the question needs no consideration as the status quo is to be retained for the next 50 years as suggested in reply to question No. 13.
- The **PRESIDENT**, Agricultural Association, Junnar (Poona). Approves of the existing practice of exempting improvements from assessment.
- The **HONORARY SECRETARY**, Dhulia Taluka Agricultural Development Association (W. K.). States that the Association approves of the present practice of permanently exempting from assessment the improvements made by the cultivator at his own expense.
- The **PRESIDENT**, Taluka Local Board, Karmala (Sholapur). States that the Board approves of the present practice of permanently exempting from assessment the improvements effected by the landholders.
- The **PRESIDENT**, Taluka Local Board, Sakri (West Khandesh). Approves of the principle that the improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
- The **PRESIDENT**, Khed Taluka Agricultural Development Association (Poona). Agrees that improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
- G. MONTEATH**, Esq., I.C.S., Collector of Poona. In his opinion the improvements effected by landholders might fairly be taxed at the settlement next following.

SOUTHERN DIVISION.

- R. M. MAXWELL**, Esq., C.I.E., I.C.S., Collector of Kanara. States that Section 107 of the Land Revenue Code only exempts improvements made during the currency of the settlement under revision. In his opinion it does not seem necessary to exempt them permanently.
- The **PRESIDENT**, Taluka Local Board, Devgad (Ratnagiri). In his opinion improvements effected by actual agriculturists should not be taxed at all, but that those made at the cost of landlords should be taxed after some period.
- The **PRESIDENT**, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri. Gives a reference to the reply to question No. 17.

The PRESIDENT, Taluka Local Board,
Parasgad (Belgaum).

In his opinion improvements should be taxed after a number of years, i.e., along with the revision settlement.

The PRESIDENT, Taluka Local Board,
Khanapur (Belgaum).

States that improvements are not taxable.

Mr. K. M. PAWAR, Deputy Director of
Agriculture, Konkan.

Considers that improvements effected since the introduction of the first settlement should be exempted from assessment.

The SECRETARY, Inamdars and Watandars'
Association, Dharwar.

States that the Association considers that the existing practice of exempting improvements from assessment should be continued.

R. G. GORDON, Esq., I.C.S., Collector of
Bijapur.

Gives the following opinion:—

“The question of the taxation of improvements is by no means an easy one, as is indeed shewn even in the form of the question now asked. Thus, it is not quite correct to say that improvements effected since the introduction of the Land Revenue Code have been entirely exempted from taxation, for new rice, i.e., land converted from dry-crop to rice, was certainly given an extra assessment at the first revision settlements in Gujarat and the Konkan since the introduction of the Code, though to assess these lands at second revision has been held to offend against the principle of the non-taxation of improvements. Again, it is also not absolutely accurate to say that improvements in general are not taxed, as I shall shew when dealing with the system of sub-soil water assessment in Gujarat and the allied system in the Deccan, by which improvements are assessed, as it were, in bulk prospectively and not in detail individually. It is for this same reason that a proposal to alter the present methods of assessment and to tax improvements individually means a good deal more than merely making the necessary addition to the existing system by removing the exemption, for it also means the remodelling of the classification of the dry-crop soils in Gujarat and to a lesser extent in the Deccan and a fundamental alteration of the basis of the assessment of such lands. It must in any case be recognised that a change would mean the reversal of the policy which has been the accepted principle of the Bombay System for many years and which is backed by the solemn declaration of Government: after very full consideration and afterwards embodied in the Land Revenue Code and in these circumstances it would not be possible to tax those improvements which were made under those provisions. It is only those improvements therefore which will be made after the law has been amended which can be taxed, and there will be unfair discrimination against these particular improvements. For these reasons the subject requires very careful consideration, more especially in the light of past history and the system of settlement; in which connection it will be necessary, to refer from time to time to the history of the legal and practical history of the whole subject which is given on page 146 *et seq.* of the Survey and Settlement Manual.

“The first point to be settled is what is meant by the word ‘improvement’? According

to the principles implicated in Section 107, Land Revenue Code, it means an operation which adds to the value of the holding carried out 'by the labour or at the expense of the holder'. But suppose the holder improves the tilth of the field by special expense in manuring, or if he digs out the bed of his rice fields so as to collect more water or if he re-arranges the bands of his fields to the same effect or again if he diverts a nalla so as to prevent washing away of the soil, or performs other similar operations, these are surely, 'improvements' according to the definition, and in fact may affect the value of the holding very considerably; yet they have never been taken to be improvements, from the technical point of view and it has not been proposed to tax them. There is also another class of 'improvement' which is very common in the Bijapur District which consists in placing embankments across dry-crop fields to encourage the deposit of silt. Such embankments are put up in hundreds and thousands every year and undoubtedly very largely increase the value of the lands; yet they too have never been regarded as 'improvements' though they add very largely to the value of the land, and the improvement is permanent. Whether or no a proposal to tax individual improvements would include this class I do not know, but if so it would mean an enormous amount of reclassification of the soil. If not it must be recognised that to omit this class and to tax other classes would be very unfair to the latter as the all round value which is added to a field in this district by raising an embankment is considerably greater than that added to it by a well.

"In point of fact the only classes of 'improvement' which have been actually taken into account so far in the history of the Bombay Survey have been the cultivation of pot-kharab, the utilization of water, whether surface or subterranean, and the conversion of dry-crop into rice land; and as it is better to discuss the question at issue with reference to the actual facts rather than on theoretical lines only I propose to do so with reference to the last two classes. It is unnecessary to refer again to the first, pot-kharab, for the whole question was settled at the time of the first revision settlements. With regard to the other two classes, it would not be possible to go properly into the case of the first class dealing with facilities for irrigation both surface and subterranean without covering an enormous amount of detail, so that for the purpose of this report I will confine myself to one particular case, that of irrigation from wells. At the same time however it is necessary to insist that this is only one particular case, even though it be the most important. I shall then deal briefly with the third class of conversion from dry-crop into Rice land."

A.—Wells.

"The question of taxation of this form of improvement has a long and interesting history which is summarised on page 154 *et seq.* of the Settlement Manual. Under the Indian Systems of Settlement which preceded the British and before questions of principle began to be raised,

lands watered by wells and called 'Bagayat' lands, were invariably taxed more heavily than dry-crop lands on the principle—or lack of it—that lands producing a larger income should pay more taxation. As will be seen from the typical example given on page 444 of the Survey Settlement Manual, lands watered from wells were assessed ordinarily in Gujarat at so much extra per bigha where there was a cash assessment, or where the system of Bhagvatai (crop-share) prevailed, the extra assessment was realised in the greater value of the crop. When the British took over the Administration they continued the system to start with, making variations from time to time, but as experience was gained the problem of the assessment of wells was found to be an exceedingly difficult one. Indeed, though nothing is easier than to talk of taxing wells it is much more difficult to put into practice. The possible methods are:—

- (a) to fix the area of land under the well and levy an extra tax per acre;
- (b) to levy an annual assessment according to the area watered;
- (c) to fix the tax at so much for each water bag used.

“All of these methods were tried from time to time in the Gujarat survey, but none was found satisfactory. The first failed because it is not possible to fix any definite area as commanded by a well. This changes not merely with the seasons and the rotation of crops, but also with ownership, for it is often found that there are several owners in one well whose rights to take water vary. The second method is unsatisfactory because it entails annual measurement of the area watered with all the attendant dangers of corruption, not to mention the cost of annual survey. The third was also not approved, not merely because it entailed annual inquiries but because the ryot was able to escape the tax by working double shifts on one water bag. Hence all the methods which had suggested themselves to the officers of the survey proved failures. I wish to emphasize this point in order to show that so far as wells are concerned the question of their direct taxation is not merely theoretical but practical also and that therefore before it can be decided whether to introduce such taxation it will be necessary to consider very carefully exactly what the new system is to be; otherwise the settlement department will find themselves up against the very same difficulties as those which confronted the officers of the Original Settlements.

“The latter found a way out of the difficulty by the indirect taxation of wells through the sub-soil-water assessment system, the origin and history of which are explained on page 165 *et seq.* of the Manual. The principle underlying this system is that there is in every 'improvement' the utilization of a natural advantage without which the improvement could not come into existence. In the case of wells the natural advantage is the existence of a subterranean water supply which has only to be tapped by the energy of the field owner; hence, said the originators of this new system, where the existence of

this advantage is proved we will levy a light additional tax on *all* lands proved to contain it and leave the utilization of the advantage to the land holder free of extra taxation. This system has several advantages; it does away with the harassment of the old system of direct taxation of wells described above; it is thoroughly in harmony with the rest of the system of settlement and survey, the main principle of which is to direct the soil classification to the *natural* advantages leaving the landholder to make the best use of them, and thirdly it was consonant with the principle of non-taxation of 'improvements' directly.

"I have dealt in some detail with the Gujarat system because it is the most important owing to the great natural facilities for irrigation existing in all those districts and it is unnecessary in a preliminary report of this kind to go into the case of the other surveys with the same fulness. It will suffice so far as the Deccan is concerned, to say that at the first revision settlements the lands commanded by actual wells were assessed by a complicated system, or rather a series of systems, the details of which will be found on page 316 *et seq.* of the Manual. Eventually however in the later settlements of Satara and Khandesh the Gujarat principle was adopted by the introduction of the system of 'General Position Class' which is described on page 163 of the Manual, and which corresponds with the 'Sub-Soil Water Classification' of Gujarat. In the Konkan only owing to the circumstances explained on page 168 of the Manual was the taxation of actual wells as such carried through completely by the complicated methods given on page 364 *et seq.*

"It will now be seen what was meant by the statement made at the outset that 'it is not absolutely accurate to say that "improvements" are not taxed' for the sub-soil water assessment of Gujarat and the allied systems *are* methods of taxing 'improvements' not in detail but prospectively. If therefore the proposal now made to tax 'improvements' individually is carried out the results *inter alia* will be:

(a) that the whole of the classification system of Gujarat and parts of the Deccan will have to be revised at great expense so far as the Sub-soil Water Classification and General Position Class is concerned, for it is clear that it will be impossible to allow it to subsist when the *raison d'être* is gone;

(b) that in face of the fact that former Settlement Officers have tried methods of assessing wells direct and have, at any rate in Gujarat, failed to solve the difficulties involved, it will be necessary once more to face these same difficulties and frame new methods which are not at all likely to be any more satisfactory than those discredited in the past;

(c) that in place of system which possesses the advantages of taxing at a light rate the possession of an advantage, leaving it to the field owner to make use of it without special taxation we shall be substituting a system which taxes energy and enterprise and goes against all previously accepted principles.

“ If the result would be a profit to the State there might be something to be said for it, but in fact the reverse will be the case, for it will only be possible to tax wells constructed after the enactment of the revised Code and the State will *ex hypothesi* lose the extra assessment at present derived from the Sub-soil Water and allied assessments ; and nothing is more certain than that the extra taxation derived from the new wells will not in any way make up for that loss by the abolition of these assessments. In these circumstances if the State is to gain nothing by introducing the new system there is no cause to disturb the existing system.

“ These considerations are altogether apart from others of a different kind, such as those connected with the policy of encouraging irrigation by wells as an insurance against famine which is obviously forwarded by the present and retarded by the proposed system.

“ I am therefore respectfully of opinion that before any conclusion as to the advisability of a change in the present system with regard to wells can be reached it will be advisable to make a very detailed study not so much of the abstract principle, but far more of the practical difficulties involved and the financial probable results. It would also be possible to show that the same care would be necessary in dealing with all ‘ improvements ’ due to means of irrigation provided at the expense of the landholder with respect to Dhekudist lands in Gujarat, land watered from Nallas and streams in the Deccan and also from ‘ Pats ’. In fact the system of direct assessment of ‘ improvements ’ could in few cases be introduced without radical changes in the existing system of assessment and an alteration of the classification which would also mean a change in the law.

B. Conversion of Dry-Crop lands into Rice.

This is the second class of typical ‘ improvement ’ the proper treatment of which occasioned considerable controversy at the time of the second Revision Settlements, the history of which is given on page 117 *et seq* of the Manual. And that the controversy is not yet over may be seen from the correspondence regarding the question of the assessment of Position Class Lands in Karjat taluka of the Kolaba District (*vide my report to Secretary, R. D., No. Survey-Alien, dated June 25th, 1924, in comment the Settlement Commissioner’s Note of October 16th, 1923*). The questions involved in the taxation of this Class are different from those in relation to wells. The areas converted are usually identifiable with ease and can be measured up and assessed without any more difficulty than was experienced in assessing the so called ‘ old rice lands ’ at the Original or the ‘ new rice lands ’ at Revision Settlement. There is again no question of encouraging conversion as a measure against famine and the profits of conversion are often considerable. There is, therefore, no real reason apart from general policy why this class of ‘ improvements ’ should not be assessed at revision. As to what actually was done I may venture to refer to

paragraphs 8—9 of my report No. Survey-Alien. referred to above. It is unfortunate that, for the reasons given in that report, the question is not dealt with in detail in the Settlement Manual. As my report shows, the question of the taxation of this class of 'improvement', so far as the greater part of the Konkan is concerned was attempted to be solved at the first revision settlements, by the system of 'Position Class' which corresponds to a certain degree, though not exactly, to the system of 'Sub-soil Water Assessment' in Gujarat. As however I have also shown the system is not satisfactory in that the lands actually capable of being converted have not been properly marked out by the classers and if the question of assessing this class of 'improvements' is really to be taken up, it will have to be otherwise than through this system.

"The real difficulties in assessments however are first, past history, and secondly, the methods to be adopted. As has been remarked above it will only be possible legally to assess rice lands converted after the date of the amendment of the law and even then only such lands as may be found to have become converted after the end of the currency of the present period of guarantee which in the case of a large number of talukas means nearly 30 years. But when that time comes how will it be possible to discover which are these exact areas? and also how are they to be distinguished from those which have been converted to rice during the currency of the previous settlement which *ex hypothesi* are to be exempted from extra assessment permanently? We have no record of these latter areas by means of survey and it would be impossible to trust the figures of the Crop Record which as I know from practical experience are exceedingly unreliable. Besides, the two class of areas would be mixed up together in the same field in inextricable confusion and it is difficult to see how they would be distinguished.

"I must confess that these difficulties seem to be insuperable. But supposing that it is possible to evade them, then there is no reason in principle why the conversions should not be assessed, though as already remarked it cannot but be unfair to assess this class and to leave unassessed the conversion made under the protection of the present law. If, however, assessment is to be made, then I am strongly of opinion that the system should be that followed up to the present by which the lands converted are newly and permanently assessed at the time of revision settlement and that no attempt should be made to deal with each one individually on the principle of taxation after a number of years. To deal with each case individually would mean an enormous mass of correspondence together with calculations of cost, etc., and in fact it would probably be necessary to lay down that no conversion should be allowed without notice to the Mamlatdar.

"The examples given will, I venture to hope, illustrate the difficulties involved in a change in the present system and I am of opinion therefore that before any action can be taken it would be necessary to go into the whole case in great

detail with reference to the different classes of 'improvement' and not to merely theoretical grounds."

The PRESIDENT, District Local Board, Bijapur.

Approves of the principle that the improvements effected since the introduction of the first settlement should be exempted from assessment.

The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur).

Approves of the present practice of permanently exempting improvements from assessment, and suggests that they should not be taxed more at any period of time.

The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur).

States that the settlement should be permanent and the assessment should no further be increased.

Mr. S. S. SALIMATH, Deputy Director of Agriculture, Southern Division.

Considers that at the present stage of agriculture when profits are not inducing, land improvement should be encouraged and should not be taxed.

R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders.

States that public opinion is strongly against taxing improvements in land, as it would be most discouraging and harmful to the improvement of agriculture and that they are against any proposal for taxing land on this score.

The PRESIDENT, District Local Board, Kanara.

In his opinion improvements effected since the introduction of first settlement should be permanently exempted from assessment.

The PRESIDENT, Taluka Local Board, Bijapur.

Approves of the present system of exempting improvements from assessment.

J. MONTEATH, Esq., I.C.S., Collector of Dharwar.

In his opinion improvements should not be taxed.

The PRESIDENT, Taluka Local Board, Sampgaon (Belgaum).

In his opinion the improvements effected since the introduction of the first settlement should be permanently exempted from assessment.

The PRESIDENT, Khoti Association, Chiplun (Ratnagiri).

States that as provided by the provisos to sections 106 and 107 of the Land Revenue Code, improvements ought to be permanently exempted from assessment.

A. W. MACKIE, Esq., I.C.S., Collector of Belgaum.

Does not approve of the present system of exempting improvements from assessment. Observes:—"This is preeminently a matter for the legislature to decide. The land contributes to the profit resulting from the improvement as well as to the expenditure and labour of the occupant, and the State, as the owner of the land, is entitled to a share of the profit. It would not be expedient to exact this at once, and the occupant might be allowed to enjoy the full profit up to the revision settlement, subsequent to the improvement and for 20 years thereafter."

J. ABBOTT, Esq., I.C.S., Collector of Kolaba.

In his opinion improvements should eventually be taxed. Observes that even in the case of improvements the occupier earns an unearned increment and he does not see why for ever he should escape taxation. Remarks that it would be difficult to say however when improvements should be taxed but considers that in average cases a period of 18 years would suffice.

- The **PRESIDENT**, District Local Board, Kolaba. Approves of the present practice of exempting improvements from assessment.
- The **SECRETARY**, Non-Brahmin League, Belgaum. In his opinion improvements effected at the cost of the holder should not be exempted from assessment permanently. Considers that they should be taxed after a period (sufficiently long for the holder to recoup himself for the expenditure he has incurred over improvements from the profits of land), which should not be less than 50 years after the improvements are effected.
- The **PRESIDENT**, Taluka Local Board, Ranebennur (Dharwar). Approves of the principle of exempting from taxation the improvements effected by the landholder out of his capital as it is now done in the Bombay Presidency.
- The **PRESIDENT**, Taluka Local Board, Bagewadi (Bijapur). Approves that improvement at the expense of the holder should be exempt from assessment as hitherto and considers that no change appears desirable as it is likely to discourage the holders to effect improvements.
- The **PRESIDENT**, Taluka Local Board, Roha (Kolaba). In his opinion the improvements should be permanently exempted.
- The **PRESIDENT**, Taluka Development Association, Indi (Bijapur). In his opinion exemptions now allowed should continue as landlords expend much out of their pocket to improve lands in their occupation.
- The **PRESIDENT**, Taluka Local Board, Indi (Bijapur). In his opinion exemptions now allowed should continue, as landlords expend much out of their pockets to improve lands in their occupation.
- The **PRESIDENT**, Taluka Local Board, Badami (Bijapur). In his opinion improvements should never be taxed since they discourage intensive cultivation and improvements in agriculture in general.
- H. L. Fox, Esq., I.C.S., Collector of Ratnagiri. Approves of the present system of exempting improvements from assessment.
- The **HONORARY SECRETARY**, District Agricultural Association, Dharwar. In his opinion the existing practice of exempting improvements should be continued.

Question No. 19.—Have you any other remarks or suggestions to make on the principles of assessment, the graduation of enhancements, the period of settlements and any other matter connected with these questions?

Name of officer or non-official gentleman.

Reply.

SIND.

H. MONTGOMERY, Esq., I.C.S., Collector of Larkana.

No remarks or suggestions to make.

K. B. JAN MAHAMADKHAN, Sind.

Suggests that the net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars, many of whom now maintain reliable accounts about the same. Considers it also desirable that local advisory committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

The PRESIDENT, Taluka Local Board, Pano Akil.

No further remarks or suggestions to make.

R. W. H. DAVIES, Esq., I.C.S., Collector of Karachi.

States that although under the Bombay Land Revenue Code improvements are permanently exempted from enhancement of assessment at the time of revision, the benefit of this provision of law is generally denied to the zamindars in Sind where rates are leviable according to modes of irrigation, that there is no detailed classification of land such as is carried out in the Presidency proper, and that improvements made by individual zamindars are never taken into consideration. States further that the construction of a well or a water course is considered as an improvement and that such an improvement should not be taxed, that in the Karachi taluka barani lands which pay Rs. 1-4-0 per acre are charged Rs. 3 per acre automatically according to the settlement, when a well or a channel taking off from a spring are constructed for the purpose of irrigation. Considers it desirable that these and some other defects in the method of making assessment in Sind as laid down in Special Circulars Nos. 18 and 34 should be removed. Observes:—

“I may only give one important instance of other defects. The number of groups which are uniformly assessed at uniform rates varies from 2 to 4 in each taluka. But many survey numbers in each deh are inferior to other average survey numbers which are taken into consideration, in fixing the assessment. Such inferior survey numbers whose productivity is comparatively small pay the same rates of assessment as other average survey numbers, and this presses hard on the occupants of inferior survey numbers. It is desirable to remedy this serious defect in two ways. The Settlement Officer may either examine such survey numbers individually and allow some rebate on them, or such survey numbers may be placed in a lower group paying less rate of assessment. The result of this procedure will be that each deh will consist of survey numbers belonging to more than one of the groups sanctioned for the taluka. This will involve some more trouble to the Settlement Officer as

well as the Jamabandi Officer, but it will be more equitable method of assessment than the one in vogue at present. No one can deny that the irrigable area of a taluka extending over several miles could be divided into only two to four uniform groups for the purpose of assessment rates without causing hardship to owners of poorer lands. I think the number of groups could well be raised to seven or eight, if detailed classification of survey number such as is made in the Presidency proper is impracticable in Sind. It will not be difficult to prescribe 7 or 8 scales of rates, one for each group, place a majority of survey numbers of uniform characteristics in each deh in one group and distribute the rest to such other groups for which they may be fitted."

SYED MAHOMED KAMILSHAH, President,
Zamindars and Jaghirdars' Association,
Tando Division.

(1) Complains that in grafting upon the zamindari tenure of Sind, the rayatwari system of the Presidency the Sind Officers and the Bombay Government have inflicted grievous wrongs on the zamindars ;

(2) States that the next act of spoliation which the Bombay Government committed was when the Commissioner in Sind introduced what he called the Fallow Rules.

(3) Another typical act of injustice is the policy of Government in regard to the remission of assessment.

(4) Trusts that this Committee will be instrumental in righting the wrongs which for a number of years have troubled them.

The **PRESIDENT**, District Local Board,
Larkana.

Suggests that the Settlement Officer while submitting his proposals regarding revision of rates should be mainly guided by and be bound to accept the figures of profits of agriculture supplied by zamindars who keep their accounts neatly and correctly.

S. H. GOVERNTON, Esq., I.C.S., Collector
of Hyderabad.

No remarks or suggestions to make.

The **PRESIDENT**, District Local Board,
Hyderabad.

Would suggest the abolition of Fallow Rules altogether. Would also suggest that remissions should not be given except in very exceptional years when the crops in whole talukas have been a total failure on account of floods, etc., but this fact should be taken into consideration at the time of revision of settlement and assessments decreased proportionately.

The **PRESIDENT**, Taluka Local Board,
Hyderabad.

No other remarks or suggestions to make.

Mr. MAHOMED JAFFAR KHUOJO, Zamindar
and District Local Board Member,
Mirpur Bathoro.

Suggests that the net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars, many of whom now maintain reliable accounts about the same and that local advisory committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

- Mr. UDHARAM SHEWAKRAM, Zamindar Moya, Hyderabad. No other remarks or suggestions to make.
- Mr. HARDASMAL UDERNOMAL, Collector of Nawabshah. Remarks :—
“The most equitable system of assessment is that based on the classification of survey numbers and not whole dehs, into groups. For this purpose it is necessary to examine the conditions of each survey number separately regarding the nature of the soil, its conveniences of water supply, etc., etc. In the area under the command of the Barrage in Sind water supply may perhaps be considered assured, but soil classification must require to be carefully investigated by properly qualified and expert officers.”
- R. E. GIBSON, Esq., C.I.E., I.C.S., Collector of Sukkur. No other remarks or suggestions to make.
- SHAIKH GHULAM MUHAMMAD MIR MUHAMMAD, Retired Deputy Collector, Shikarpur. No other remarks or suggestions to make.
- K. B. CHAKARKHAN SUHRANI, Zamindar, and President, Taluka Local Board, Khandkot. His only suggestion is that rotation rules are very stiff and that they should be more lenient.
- A. S. V. ACOTT, Esq., I.C.S., Deputy Commissioner, Upper Sind Frontier. No other remarks or suggestions to make.
- HAMID A. ALI, Esq., I.C.S., Collector of Thar Parkar. No other remarks or suggestions to make.
- The SECRETARY, Muslim Zamindars' Association, Mirpurkhas. Considers that permanent assessment should be assured to zamindars and then scientific plans introduced which they would easily accept.
- The PRESIDENT, District Local Board, Sukkur. No other remarks or suggestions to offer.
- N. H. HEY, Esq., I.C.S., Revenue Officer, Lloyd Barrage and Canals Scheme. Suggests the following as alternative to Mr. Shivdasani's scheme of permanent settlement :—

Alternative Scheme.

“If a permanent and easily understood basis for the land revenue is to be sought it would, I suggest, be better to revert to the old Indian system and fix the share of the State at a definite fraction of the gross yield. Under most of the old settlements (*e.g.*, that of Todarmal under Akbar) the State's share was taken as one-third but the modern State could well be more generous and fix at it at one-fourth only. For some crops like sugarcane or high lift lands in irrigation tracts where the expenses of cultivation are unusually heavy and the yield largely depends on such heavy expenses being incurred on manure, Persian wheels, or pumping engines, etc., a lower fraction, say one-sixth or even one-eighth could be equitably fixed, but all such would be special cases. The difficulty of ascertaining what such a fraction amounts to on the average and then translating it into currency is no greater than the difficulties of Mr. Shivdasani's scheme, which also

necessitates that 'the average gross produce of each field for the last 10 years should be ascertained.' Nor is it much greater than the present difficulty of ascertaining 'rental value' in a tract like, say, the most of Sind where cash rentals are either very few or wholly lacking.

It might be urged against it that the State would thus take its quarter share of the benefits arising from private improvements, but seeing that the landlords would on the other hand get their three quarter share in the benefits of public improvements there is no injustice to them involved. It would still be necessary to reascertain the gross yield—of which the State's fraction would be taken from time to time—but this need only be done as a rule once in a generation. The period I would suggest for such revision is 25 years. Twenty years is less than the average life of a generation and 30 years (the present presidency period) is too long in India, where with early marriages and the swift maturing and ageing of the population there are, on the average four generations to a century and not three only as in Western Europe.

There would need to be a proviso that the reascertaining of the average gross produce could be undertaken before the 25-year period expired if there had in the meanwhile been marked public improvements, such as new irrigation schemes, which were certain to considerably enhance the yield immediately; but on the other hand it could be laid down that in the absence of any public improvements (or *vice versa* any specific causes of deterioration such as failure of formerly existing irrigation, etc.) the previously ascertained 'average gross yield' would be confirmed again for another generation.

This 'gross yield' and consequently the State's share should be expressed in terms of produce for each kind of crop grown on the field, thus the land-holder would know for each crop he grew how many maunds or seers of grain or cotton or hay he had to pay. After this prices should be carefully and accurately ascertained for each tract—from actual sales, traders' books, etc., not casually and more or less arbitrarily as is too often the case in taluka offices at present; and they should be averaged and fixed not once in ten years as proposed by Mr. Shivdasani (such a period is too long and allows for the chances of too many fluctuations within it) but once every five years, *i.e.*, 4 times in the 25-year period. Abnormal years, *e.g.*, of famine or war panic, should of course be excluded and other years preceding or following them taken into account instead. These quinquennial price averages would be the basis of conversion of the previously assessed produce rents into cash. Enhancement owing to rise of prices (or, what is the same thing, fall in the value of the currency) could be limited to 25 per cent.=4 annas in the rupee, for any quinquennium and a further safeguard might be introduced by allowing any land-holder (or combined group of land-holders) whose 'produce rents' would amount to a given and easily marketable minimum to elect, when the 'conversion

prices' for the next quinquennium were published, to pay, for that quinquennium, in produce instead, to be delivered by him at the nearest market or other convenient local centre fixed by Government. Any one so electing would have to give specific delivery of the quantities due from him throughout the five years, or on failure to pay the highest price quoted in the local markets, for such quantities as he failed to deliver. Also in collecting the price statistics wholesale prices only should be taken for those months of the year during which crops are, in the normal course, actually available with the landholders and cultivators and are being sold by them to the dealers neglecting any subsequent variations when the stocks have usually all passed into the hands of merchants."

- Mr. GULMAHOMED ABDUR REHMAN, Esq., Deputy Director of Agriculture, Sind. No other remarks or suggestions to make.
- Mr. HIRANAND KHEMSING of Hyderabad. Makes suggestions regarding the curtailment of the powers of the Commissioner in Sind.
- K. B. DURMAHOMED KHAN BARAKZAI, Garhi Yasin. No other remarks or suggestions to make.
- The PRESIDENT, District Local Board, Thar Parkar. No other remarks or suggestions to offer.

NORTHERN AND BOMBAY SUBURBAN DIVISIONS.

- J. H. GARRETT, Esq., I.O.S., Collector of Ahmedabad. Is of opinion that the principles of assessment should be maintained. Observes that other systems, such as cropshare, fluctuating each year, may, in theory, be more equitable, but the difficulty is to work them. Remarks that the present system is given elasticity by the Rules for Suspension and Remission in years when the crop wholly or partly fails, that these Rules are now well understood by all cultivators and may, if necessary, be embodied as an integral part of the assessment law.
- The PRESIDENT, Taluka Local Board, Kalol (Panch Mahals). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Dohad (Panch Mahals). No other remarks or suggestions to make.
- The PRESIDENT, District Local Board, Panch Mahals. No other remarks or suggestions to make.
- The PRESIDENT, Inamdars' and Talukdars' Association, Panch Mahals. Suggests that the rate of interest charged by Government on loans to cultivators be reduced to four per cent. in order to encourage them in agricultural improvements. In his opinion the system of recovering land revenue by the existing periods of instalments is not fair and would therefore propose to change the period of the first instalment of 5th to 15th January to 5th to 15th February.
- The PRESIDENT, Taluka Local Board, Anand (Kaira). In his opinion there should be permanent settlement once for all.

- A. M. MACMILLAN, Esq., I.C.S., Collector of Surat. In his opinion it would not be fair to base the land revenue payable by the small cultivating owner, on the rents which non-cultivating landlords can screw out of their tenants. Would suggest that—
- “(1) The distribution of land revenue over different occupants in homogeneous areas should be based rather on real rent than on gross produce.
- “(2) On the whole, revenue should be based on a graduated scale, a larger proportion being recovered where rents are high.
- “(3) In calculating real rents for the purpose of comparing conditions in tracts of a different character, the general standard of living of the cultivating classes should be taken into consideration.”
- J. W. SMYTH, Esq., I.C.S., Collector of Kaira. No other remarks or suggestions to make.
- R. S. B. M. DESAI, Deputy Director of Agriculture, Gujarat. No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Prantij (Ahmedabad). No other remarks or suggestions to make.
- Mr. V. B. MARDHEKAR, Collector of Broach. No other remarks or suggestions to make.
- The THAKOR SAHEB of Amod, Broach. Suggests that the methods employed at the first surveys should be followed, but that the work should be entrusted to an expert establishment which should be above reproach.
- The THAKOR SAHEB of Kerwada, Broach. No other remarks or suggestions to make.
- The PRESIDENT, District Local Board, Broach. No other remarks or suggestions to make.
- R. B. A. U. Malji, Broach. No other remarks or suggestions to make.
- Sardar R. B. MOTILAL CHUNILAL, Broach. No other remarks or suggestions to make.
- Mr. S. M. BHARUCHA, Collector of Thana. No other remarks or suggestions to make.
- The PRESIDENT, Thasra Taluka Agricultural Association (Kaira). Suggests that where villagers build houses on agricultural land outside the village site but close to it on account of the shortage of sites within it no enhanced rate should be levied.
- The PRESIDENT, Taluka Local Board, Mahim (Thana). Submits that as the present taxation of land revenue has reached its maximum limit, there should be no increase in the rate of assessment any more, and suggests that the land revenue should be made permanent.
- W. C. TUDOR-OWEN, Esq., I.C.S., Collector of the Panch Mahals. No other remarks or suggestions to make.

The CHAIRMAN, Borsad Taluka Agricultural Association (Kaira).

In his opinion the enhancement should be graduated as follows :—

10 per cent. for the first two years ; 20 per cent. for the next three years, the whole after that period.

States that there is no plausible reason why persons carrying on the industry of agriculture should be taxed even though their income from that industry may not be sufficient to sustain them for a quarter of a year, while those carrying on other industries are not touched at all unless their income reaches the minimum limit of Rs. 2,000 a year. Remarks that the existing taxation system is thus not based on any table scientific and equitable basis.

The PRESIDENT, Taluka Local Board, Shahapur (Thana).

States that the Board considers that the assessment should be based on the crop yield of land and the value of land, and that it is quite essential to take into account the present rate of interest while fixing the rental value. Adds that it is of opinion that it would not be advisable to make any enhancement in assessment in future.

Mr. F. A. J. REBELLO, late Deputy Accountant General, Bombay.

Is of opinion that the procedure of taxing land should be gradually assimilated to that of income-tax.

The PRESIDENT, District Local Board, Bombay Suburban District.

Is of opinion that the procedure of taxing land should be gradually assimilated to that of income-tax.

The PRESIDENT, Taluka Local Board, Bhiwandi (Thana).

States that the Board proposes permanent assessment owing to the present condition of agriculture in the Thana District.

The PRESIDENT, Taluka Local Board, Dahanu (Thana).

No other remarks or suggestions to make.

The PRESIDENT, Taluka Local Board, Wada (Thana).

States that in the opinion of the Board, a permanent land revenue assessment system should be introduced.

Mr. M. D. PATEL on behalf of the Kharicut Canal Farmers, Taluka South-Daskroi (Ahmedabad).

States that at the time of the recent revision settlement of South-Daskroi taluka, most of the villages which were in the fourth class at the time of the original survey were transferred to the second class and therefore requests that they should be put in their original class. States further that the present settlement has created a great complication so much so that a higher rate applies to *kyari* land than *jirayat* land. Suggests that *kyari* numbers should be given every year the same concessions as are given in the case of the rain-fed lands and Himayat lands.

Mr. R. B. PATEL, late Director of Agriculture, Baroda.

No other remarks or suggestions to make.

The SECRETARY, Chudasama Girasia Association, Tagdi, Taluka Dhandhuka (Ahmedabad).

Suggests that some very definite and unailing safeguards be provided to spare progressive agriculturists from new taxation. Urges that the last settlement should be final and it should be declared permanent. Desires that if Government are not disposed to make the settlement a permanent one it would be highly to the interest of the people and the State that a minimum period of 60 years should be fixed.

- The PRESIDENT, Taluka Local Board,
North-Salsette (Thana). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board,
Nadiad (Kaira). Is of opinion that the actual average natural productivity and net profits of agricultural land is the only fair and correct basis on which the assessment of agricultural land should be based. Observes that the present system of assessment on the classification of soil according to its composition and also their productive capacity is not based on any sound and definite principles, and is quite unsatisfactory and unreasonable. Remarks that the system adopted by Government for the purposes of revision does not possess any solid, practical and reliable features which should form safe data to go upon for such purposes. Suggests therefore that the present system of revising assessment may now be given up and a system based on net profits of agriculture and the actual average productivity of land should be adopted in its stead.
- The PRESIDENT of the Gujarat Land-
holders' Association of the Kaira
District. States that the Association makes the following proposals :—
- (1) That Government should at once give effect to the Joint Parliamentary Committee's recommendations contained in paragraph 11 of their report;
 - (2) The provisions of the Land Revenue Code for forfeitures of land on failure of payments of land revenue are most unsatisfactory and they consider it necessary to revise the law on the subject;
 - (3) The "new tenure" created by Bombay Act VI of 1901 should be removed from the Statute at the earliest opportunity;
 - (4) A landlord building on his holding for the purpose of permanently residing there or even for industrial occupation should not be charged anything beyond the usual assessment.
 - (5) Government should amend section 40 of the Land Revenue Code in such a way as to do away with all Government rights to trees reserved thereunder.
- The PRESIDENT, Agricultural Association,
Anand (Kaira). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board,
Ambernath (Bombay Suburban). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board,
Pardi (Surat). No remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board,
Mandvi (Surat). In his opinion no modification in the existing system of assessment seems necessary.
- The PRESIDENT, Taluka Local Board,
Chikhli (Surat). Suggests that enhancements of assessment should be gradual.
- The PRESIDENT, Taluka Local Board,
Chorasi (Surat). Suggests that the principles of assessment should be so clearly laid out that they would definitely exclude any suggestion as to Government ownership of land or profiteering on their part.

CENTRAL DIVISION.

C. H. BRISTOW, Esq., I.C.S., Collector of Satara.

Makes the following observations : —“ I wish to emphasise the fact that assessment is not levied on the profits of agriculture direct, but is a share taken of the rental value. Rent like all other expenses of agriculture ultimately is paid out of the profits of agriculture, but the mere existence of rent shows that these profits are sufficient to pay both rent and the other expenses and still support the cultivator. Otherwise land would go out of cultivation. By fixing assessment on the basis of rent we avoid taxing the cultivator at all unless he is also the owner of land. The present system is therefore far more accurate as well as more equitable than any system based on a rough estimate of the profits of cultivation ”.

Mr. C. S. PATEL, Deputy Director of Agriculture, North-Central Division.

Remarks that the legislature will be the ultimate authority in fixing and enhancing land assessment and the predominant factor in the legislature will always be the cultivating and landholding classes, that if the legislature does not fix a definite proportion of the profits of agriculture as State dues, in the long run, an agrarian movement will arise and the country will have to face it.

R. B. P. C. PATIL, Deputy Director of Agriculture, South-Central Division.

No other remarks to make excepting those referred to in reply to question No. 13.

The PRESIDENT, Agricultural Association, Edlabad (East Khandesh).

No other remarks or suggestions to make.

The PRESIDENT, Taluka Local Board, Karjat (Ahmednagar).

No other remarks or suggestions to make.

SARDAR K. V. JOSHI, Retired Deputy Collector, Ahmednagar.

No other remarks or suggestions to make.

The PRESIDENT, District Local Board, East Khandesh.

Suggests that the poor cultivating owners technically called cultivating landlords should always be distinguished from the rich non-cultivating landlords, and in assessing lands effort should be made to leave to the poor cultivating owners a greater margin of profit in order to give them opportunities to gradually improve their standard of living.

C. A. BEYTS, Esq., O.B.E., I.C.S., Collector of Nasik.

No other remarks or suggestions to make.

The PRESIDENT, District Local Board, Sholapur.

No other remarks or suggestions to make.

The PRESIDENT, Taluka Local Board, Amalner (East Khandesh).

Suggests that the assessments of districts that are generally famine stricken should be revised and decreased.

The PRESIDENT, Taluka Local Board, Mawal (Poona).

No other remarks or suggestions to make.

The SECRETARY, Agricultural Association, Pachora (East Khandesh).

Observes that the item of expenditure was ignored at the time of settlement, and suggests that it should be taken into account.

W. W. SMART, Esq., I.C.S., Collector of Ahmednagar.

In his opinion a short Manual for the guidance of Settlement Officers is required to ensure that sound and uniform methods of enquiry are adopted by them.

- The PRESIDENT, Taluka Local Board, Jalgaon (East Khandesh). Requests that in fixing assessments, Government may take into consideration rule No. 30 under Act No. 1 of 1865, clause No. 21 of the Joint Rules, and rule No. 21 in the list accompanying M. Circular No. 42 of 1855 issued by the Collector of Khandesh.
- The PRESIDENT, Deccan Dumaldars' Sabha, Poona. No other remarks or suggestions to make.
- J. R. HOOD, Esq., I.C.S., Collector of Sholapur. No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Haveli (Poona). No other remarks or suggestions to make.
- Mr. A. O. KOREISHI, Collector of West Khandesh. No other remarks or suggestions to make.
- The PRESIDENT, District Local Board, West Khandesh. No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Sindkheda (West Khandesh). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Shahada (West Khandesh). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Dhulia (W. K.). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Nandurbar (West Khandesh). Makes the following suggestions:—
 (1) there should be advisory committee for each taluka or district at the time of revision consisting of official and non-official members of the area ;
 (2) in case of famines, total or partial, there should be remissions instead of suspensions, in proportion to the average failure of crop ;
 (3) at the time of annewari there should be a voice to the representative of the village panchayat if any, or to any non-official member of the village.
- The PRESIDENT, Taluka Local Board, Malsiras (Sholapur). Suggests that assessment may be levied in kind and not in cash.
- The PRESIDENT, District Local Board, Nasik. No other remarks or suggestions to make.
- The MANAGING DIRECTOR, Central Agricultural Institute, Poona. States that a combination of the rayatwari assessment with a permanent settlement is the essence of his proposals. Suggests that assessment being regarded as a tax on agricultural incomes, should be levied on the same principles as appertain to the income-tax.
- The PRESIDENT, Agricultural Association, Baramati (Poona). In his opinion there should be a permanent settlement of assessment, that the present assessment should be made permanent at least for 99 years, that if revision of assessment is to be made it should be made after 99 years, but that if at all it is to be made after 30 years, the increase in assessments should not be more than 10 per cent.
- The PRESIDENT, Taluka Local Board, Bhimthadi (Poona). Suggests :—
 (1) That the value of land and the profits derivable therefrom should be taken as the basis of fixing land assessment.

- (2) That the present rates of assessment, as fixed after revision, may be made permanent, changeable only at least after a period of 99 years.
- (3) That no distinction should be made between a tenant and a landowner as far as their capacity for fixing the land assessment is concerned.
- The PRESIDENT, Taluka Development Agricultural Association, Limited, Jalgaon (East Khandesh). States that the cultivating classes have become so poor that unless Government come to their rescue, they will be broken down out of measure. To avoid this future calamity, he suggests that Government should bestow more and special care on the cultivating classes and relieve them from the top-heavy burden of taxation.
- The PRESIDENT, Taluka Local Board, Sholapur. Suggests that permanent settlement should be made and that too immediately, and not in kind, but in money value as at present.
- The PRESIDENT, Taluka Local Board, Sirur (Poona). No other remarks or suggestions to offer.
- The PRESIDENT, Agricultural Association, Junnar (Poona). No other remarks or suggestions to make.
- The HONORARY SECRETARY, Dhulia Taluka Agricultural Development Association (W. K.) In his opinion—
 (1) land revenue must be considered to be a tax and not rent,
 (2) there should be annewari village committees to give advice for annewari.
 (3) the rules regarding the grant of suspensions and remissions of land revenue in a year of famine or scarcity require improvements,
 (4) suspensions ought wholly to go and remissions should be given in the very first instance according to the prescribed scale,
 (5) the whole system of land revenue should be made to respond to public opinion and be controlled by Legislative Council.
- The PRESIDENT, Taluka Local Board, Karmala (Sholapur). No other remarks or suggestions to offer.
- The PRESIDENT, Taluka Local Board, Sakri (West Khandesh). Suggests that:—
 (1) The principles of revising assessment should be based on the total produce.
 (2) The scale of enhancement in assessment should also be on the basis of the total produce.
 (3) The assessment to be levied on the total produce should correspond to the wants of the rayats.
 (4) As the present assessment is burdensome to agriculturists, it should be reduced at least by $\frac{1}{4}$ th.
- The PRESIDENT, Khed Taluka Agricultural-Development Association (Poona). No other remarks or suggestions to make.
- G. MONTEATH, Esq., I.C.S., Collector of Poona. No other remarks or suggestions to make.
- SOUTHERN DIVISION.
- R. M. MAXWELL, Esq., O.I.E., I.C.S., Collector of Kanara. No other remarks or suggestions to offer.

- The PRESIDENT, Taluka Local Board, Deogad (Ratnagiri). Suggests that the tendency of labour to overflood in non-agricultural work should be checked by affording better facilities for them in agriculture.
- The PRESIDENT, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri. No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Paragad (Belgaum). No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Khanapur (Belgaum). Suggests that there should be—
 (1) a low tax,
 (2) slight enhancement on prosperity,
 (3) the period of settlement long, i.e., 50 years,
 (4) taxes for fiscal purposes only, and people owners of land.
- Mr. K. M. POWAR, Deputy Director of Agriculture, Konkan. No other remarks or suggestions to make.
- The SECRETARY, Inamdars and Watandars' Association, Dharwar. No other remarks or suggestions to make.
- R. G. GORDON, Esq., I.O.S., Collector of Bijapur. Remarks :—
 ✓ "I have nothing more to say about the principles of assessment but I should like to refer to what appears to be the need for far more economic inquiry as to the actual incidence of the assessment and its economic effect. There is in the record of rights a vast amount of material which however is only dealt with spasmodically at the time of individual settlements of talukas which mean that they lie unregarded in the case of those districts where the period of settlement is over. I admit the difficulties, but the preparation of more statistical data on the lines of those adopted by Dr. Mann in his inquiry into the economics of an Indian village in the Poona District would be very useful. It would probably necessitate special duty for this purpose, but it seems very desirable that investigations of this kind should be widely undertaken.
 ✓ "Another point of a somewhat different nature is the need for spreading a knowledge of the principles and practice of the system of settlement in general among the educated public. From the replies received from local people to this questionnaire as well as from the debates in Council and Mr. Shivadasani's memorandum it is clear that there is the most appalling ignorance among the educated public as to the most elementary points about the system and there can be no doubt that this ignorance constitutes a serious political danger in present circumstances. The Survey and Settlement Manual does contain a statement of the history and principles, but it is now out of print and is in any case rather too detailed for ordinary consumption. What is wanted, I think, is a summary of the history for popular consumption, dwelling on the main points and giving a Bibliography so that inquirers can proceed further".
- The PRESIDENT, District Local Board, Bijapur. No other remarks or suggestions to make.
- The PRESIDENT, Taluka Local Board, Muddebihal (Bijapur). Suggests that there should be an annewari committee in each village.

- The PRESIDENT, Taluka Local Board, Bagalkot (Bijapur). Suggests that the principle for the State ought to be to claim a certain revenue from the lands in this country, that such revenue should be based on the actual produce of the land according to the scheme laid down by Mr. Shivdasani, and that Government need not interfere with the relations between landlords and tenants.
- Mr. S. S. SALIMATH, Deputy Director of Agriculture, S. D. Suggests that a committee should be appointed to define the methods of arriving at agricultural profits on which the basis of assessment should exist.
- R. S. S. A. NADKARNI, Member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders. States that they whole heartedly support the scheme of permanent settlement; intimates that the rate of assessment per acre of land in Kanara is, excluding certain districts in Gujarat, the highest in the Presidency, and suggests that it may be made permanent on condition that the forest privileges enjoyed from time immemorial should be conceded to them as they were in 1880.
- The PRESIDENT, District Local Board, Kanara. States that it appears reasonable that assessment of land is to be revised every fifty years to meet the exigencies of State. Suggests that there should be no changes in the rules of the forest privileges hitherto enjoyed by the people.
- The PRESIDENT, Taluka Local Board, Bijapur. No other remarks or suggestions to make.
- J. MONTEATH, Esq., I.C.S., Collector of Dharwar. Suggests that, to avoid misconception, the various considerations on which a Settlement Officer is bound by executive order to act as general principles might be legalised.
- The PRESIDENT, Taluka Local Board, Sampgaoon (Belgaum). No other remarks or suggestions to offer.
- The PRESIDENT, Khoti Association, Chiplun (Ratnagiri). Suggests that the present settlement of the district should be made permanent.
- A. W. W. MACKIE, Esq., I.C.S., Collector of Belgaum. Makes the following remarks :—
“If as suggested in my answer to question 13, only one limit is retained and that a pretty high one, the recovery of the enhanced assessment at revisions ought to be graduated more than it is at present. This is a matter that has already been referred to in the discussions regarding the abolition of these limits.”
- J. ABBOTT, Esq., I.C.S., Collector of Kolaba. Proposes that all restrictions which hinder a proper grouping should be abolished, viz., those imposing a maximum to the group or taluka increase. As for the existing rules fixing a maximum percentage increase for an individual holding or village, he thinks that it is correlate of the question of the introduction of revised rates by gradation and again of that of the duration of a settlement. Would advocate the removal of restriction as to a definite period of settlement. In particular, he would make the length of the ‘period’ proportionate to the enhancement made of the rates of assessment and has no cause to raise objection to the existing rules.

- The **PRESIDENT**, District Local Board,
Kolaba. Suggests that the Settlement Officer while making inquiries about revision proposals should actually see at least 50 per cent. of the kabul-ayats passed by tenants to landlords during the period of 10 years previous to revision in order to calculate the rental value of the lands in a village.
- The **SECRETARY**, Deccan Non-Brahmin League, Belgaum. Suggests that if every revision is to take place every 40 or 50 years, the graduation of enhancement should be 10 per cent.
- The **PRESIDENT**, Taluka Local Board,
Ranebennur (Dharwar). Considers that it is high time for the permanent settlement being introduced in the Presidency proper.
- The **PRESIDENT**, Taluka Local Board,
Bagewadi (Bijapur). No other remarks or suggestions to make.
- The **PRESIDENT**, Taluka Local Board,
Roha (Kolaha). Suggests that permanent settlement should be introduced.
- The **PRESIDENT**, Taluka Development Association, Indi (Bijapur). No other remarks or suggestions to make.
- The **PRESIDENT**, Taluka Local Board,
Indi (Bijapur). No other remarks or suggestions to make.
- The **PRESIDENT**, Taluka Local Board,
Badami (Bijapur). No other remarks or suggestions to make.
- H. L. Fox, Esq., I.O.S., Collector of
Ratnagiri. No other remarks or suggestions to make.
- The **HONORARY SECRETARY**, District Agricultural Association, Dharwar. No other remarks or suggestions to make.

SIND.

Replies.

1. Yes: with the modification that the words "and the value of Government water supplied" should be appended to the first clause.

The three items would of course be interdependent, and as regards agricultural land all three may be considered to be summed up in "the profits of agriculture".

2. * * * *

3. No, not in the sense in which this phrase is here used. "Rental value" refers to a cash rent paid by tenant to landlord.

In Sind the prevailing system is that of a rent in kind. Leases for cash rent are frequent; but the lessee steps in between the landlord and the actual cultivator: the cultivator becomes a sub-tenant under the lessee, and the lessee takes from him the customary rent in kind.

Cash leases cannot yield reliable data for the determination of a rental value, or afford a suitable basis for assessment. Even if they were more generally prevalent, and the rule rather than the exception, they are so often involved with former accounts outstanding between lessor (a Mussalman) and lessee (a Bannya) that they give totally erroneous impressions of the value of the land. Such former accounts no Settlement Officer could attempt to unravel. That is a matter for a trained expert establishment.

4. On the zamindars "Rent": by which I mean, the zamindar's net profit per acre remaining to him from the share in kind paid by the cultivator, after all the zamindar's cultivation, harvest and marketing expenses have been paid, excluding the Government assessment and the cost of kario clearance.

To determine what the average "Rent" is in any village under each kind of irrigation, is the main business of the Settlement Officer, to which all his other enquiries are subordinate.

The amount of this estimated zamindar's "Rent" may certainly be described as the "Rental Value" of any land; but the method of estimating it must differ widely from the method of estimating the rental value of lands given out on cash rents. In one case the enquiry is concentrated wholly on the question of actual profits; in the other, upon statistics subject to the influence of competition.

5. Not in fixing the assessment; as regards liability to Income Tax a distinction ought to be made.

6. * * * *

7. As explained above, the rental value of land (based upon leases for cash) cannot be arrived at. In Sind, for practical purposes, it is an abstraction without meaning.

8. Rents in Sind are a share of produce fixed by custom. Their value can only be ascertained by persistent questioning, examination of harvest accounts, and experiment, in the matter of crop outturn.

9. * * * *

10. I consider that a maximum percentage of the estimated "Rent" might be fixed with advantage.

11. From 20 per cent. to 25 per cent. is what is usually aimed at; but I would not put the maximum at less than 40 per cent. I would fix what might be called an *extreme* maximum.

12. No, not in this Province. It is an attractive scheme, but it would not work here. The difficulty is that the outturn of the same survey number may vary extremely with the character of the inundation which may affect the mode of irrigation.

A wheat number, for instance, may be cultivated one year on Bosi only (conserved moisture from Kharif Flow irrigation) and may produce 10 maunds per acre; the next year it may get Rabi Lift water in aid of the Bosi, and produce 16 maunds per acre. Yet another year, the number may get nothing but Rabi Lift water, and produce only 8 maunds, of which crop the zamindar will get a considerably smaller share. Here enters in the question of "the value of Government water supplied".

13. Yes, I think that the limits, on a broad view, are just: though in present day settlements the abnormal rise of prices during the past 15 years has made them to appear unduly restrictive. Such a phenomenon can scarcely be expected to occur again.

14. * * * *

15. I consider the period of 20 years reasonable for future settlements. The question of making the principle retrospective is an entirely different one, which involves (in view of the phenomenon mentioned above) excessive and, in my opinion, unjustifiable loss to Government.

16. *

17. No. The agricultural conditions and systems of the Presidency vary in great degree; and of such a standing committee not more than one or two non-official members would be in any way competent to advise Government as regards any particular settlement.

18. I think it is fair that improvements should not be assessed, and that such exemption should be permanent. But in Sind most improvements by zamindars have the effect of tapping larger supplies of Government water; hence the enhanced value of the land for cultivation is undeniably contributed to by Government; and Government is justified in enhancing the assessment on that basis.

19. *

(Signed) H. MONTGOMERY,
Collector of Larkana.

No. 1872-R of 1924.

Larkana, the 16/17th September 1924.

Copy forwarded with compliments to the Secretary, Land Revenue Assessment Committee, with reference to his No. 1790-B/24, dated 28th August 1924.

H. MONTGOMERY,
Collector of Larkana.

Replies.

1. Yes as they are both fair and reasonable.
2. Needs no reply.
3. No. The rental value is often misleading as several leases are given out in discharge of debts or through forced circumstances in which cases the rental value is often very small and will hardly be a correct basis.
4. They should be based on the net profits of the lands and after taking into consideration such factors as the communications, facility for market, sale and rental value of lands.
5. No.
6. None.
7. The best means of arriving at the rental value of lands are the quality of soil, nature of its cultivation and its productivity and the quantity of water it commands from the canal on which it depends.
8. This is also one of the means and may be taken into consideration. But it is often misleading and it is not usually possible to have a correct date of it. It will not therefore serve as a useful basis.
9. Ten years.
10. No.
11. No. I am not in favour of this system.
12. No. It is both impracticable and complicated and is likely to lead to several knotty questions.
13. Yes.
14. Needs no reply.
15. No. The period in Sind should also be 30 years as in the Presidency proper.
16. Needs no reply.
17. Yes. I would further propose that the Settlement Officer should also work with the aid of the Local Advisory Committee the members of which should be selected by the Collector and the Taluka zamindars from their class. This will be very useful and is highly desirable both in the interests of Government and the zamindars.
18. I approve of the present system. No period should in my opinion be fixed for taking improvements into consideration for enhancement of assessment as it is likely—to discourage improvements.
19. The net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars many of whom now maintain reliable accounts about the same. It is also highly desirable that local Advisory Committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

25th September 1924.

K. B. JAN MAHAMAD, M.L.C.

No. 785 of 1924.

Pano Akil, 20th/23rd September 1924.

To—The President, Taluka Local Board,
Pano Akil.

Sir,

With reference to your letter No. T-441, dated 15th September 1924 I have the honour to submit herewith the answers of the questions laid therein by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

Illegible,

Vice-President, Taluka Local Board, Pano Akil.

No. T-441.

Sukkur, 30th July 1924.

Submitted to the Secretary, Land Revenue Assessment Committee.

Illegible,

President, Taluka Local Board, Pano Akil.

Replies.

1. Accepted.
2. No alternatives proposed.
3. No.
4. Assessment should be based on the cultivation and kind of " peech " on which the land is settled as before.
5. No.
6. * * * *
7. They should not be based on rental value at all.
8. * * * *
9. * * * *
10. No.
11. * * * *
12. No.
13. In our taluka settlement is not to be revised till the re-organization of canals, and fallow assessment is also not recovered on this account. Till the canals are organized settlement should not be revised.
14. * * * *
15. No.
16. It should be increased to 30 years in Sind also.
17. There seems no objection to the appointment of the advisory committee as suggested.
18. * * * *
19. No further remarks or suggestions are to be made.

Illegible,

Vice-President, Taluka Local Board, Pano Akil.

No. 3444-R of 1924.

REVENUE DEPARTMENT,
Collector's Office,
Karachi, 1st October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B/24, dated 28th August 1924, I have the honour to forward herewith my reply to the questionnaire prepared by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

R. W. H. DAVIES,
Collector of Karachi.

Replies.

I presume the various questions relate to assessment of agricultural lands only and I give my replies accordingly.

1. I accept the general principles of assessment laid down in section 107, Land Revenue Code.

2. I have no alternative to propose.

3. I do agree that the assessment should be based on the rental value of lands.

4. Reply is unnecessary in view of reply No. 3 above.

5. Some distinction may be made between cultivating and non-cultivating landlords in fixing the assessment, though there will be a great difficulty in devising a definition which brings out the difference.

6. By way of encouraging cultivating landlords in canal and river irrigated tracts I am of opinion that they should be charged half the usual settlement rates in Canal and River irrigated tracts and exempted from assessment altogether in barani and well-irrigated tracts such as Kohistan of the Karachi and Tatta talukas. Just as incomes under Rs. 2,000 per annum are exempted from the income-tax so holdings up to 20 acres in extent, provided they are cultivated by the landlords themselves, may be exempted from payment of the land assessment. When non-agriculturists who do not enjoy large incomes are exempted from paying any taxes to the State, I see no reason why small peasant occupants who generally live from hand to mouth should not be allowed similar relief. A poor person investing in land and starting as a peasant occupant should not be placed in a worse position so far as contribution to the State is concerned than another who invests in some petty trade and starts a small shop. I make distinction between Canal and River irrigated tracts on the one hand and barani and well-irrigated tracts on the other because Government ought to take some thing even from poor and small land-owners with a view to meet expenses incurred on the maintenance of canals and river bunds.

7. A workable method of arriving at the rental value of lands is given in paragraphs 9 to 13 of the Commissioner's Special Circular No. 34 and I have nothing to add to it.

8. The answer is in the negative. The question can scarcely be made to apply in Sind and I do not think we should get enough instances to be of any value. Competition between haris is unknown. Competition occasionally arises between lessees when a zamindar leases out his interest to outside lessees. Such lease values cannot and should not be made a basis for settling assessment. Leasing value in a deh simply provides a test as to whether a proposed increase or decrease in the settlement rates gets support from the changes in the leasing values of lands (which form a very small part of the deh area) in that deh.

9. Does not arise.

10. and 11. Yes and I consider that one-third would be a reasonable amount for the Government share.

12. The fixing of a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals as explained in Appendix II to the questionnaire will not, I think, be practicable in Sind for various reasons the principal one being that assessment in Sind is not fixed on survey numbers as in the Presidency proper but it is variable according to the varying modes of irrigation. If innumerable crops and varying modes of irrigation and fluctuating water-supply are taken into account the labour involved in fixing assessment in kind for each crop and for each mode of irrigation would be enormous and the results will not be reliable.

13 and 14. Yes I agree.

15 and 16. Yes.

17. I do not think a Standing Advisory Committee such as is proposed will be in a position to give really useful advice, as generally the members will not be acquainted with local conditions. I would rather suggest that a small Advisory Committee of competent non-officials only selected from the district concerned—be attached to the Settlement Officer and the latter should fix the revised rates in consultation with the Committee. If the Settlement Officer and the Committee disagree the Committee may be authorized to attach a memorandum giving their views to the settlement report and that memorandum may be considered by Government.

18. I approve very strongly of the non-taxation of improvements effected by private means.

19. Although under the Bombay Land Revenue Code improvements are permanently exempted from enhancement of assessment at the time of revision, the benefit of this provision of law is generally denied to the zamindars in Sind where rates are leviable according to modes of irrigation. There is no detailed classification of land such as is carried out in the Presidency proper. In Sind the villages of a taluka generally 100 to 200 in number are divided into 2 to 4 groups and for each group one uniform scale of rate is fixed at each revision. Improvements made by individual zamindars are never taken into consideration. A zamindar taking up Kalar land from Government pays the same rate of assessment as other zamindars who own good lands in the deh. When he improves the land and removes Kalar the expenditure incurred by him is not taken into account at the time of revision settlement which may come only in a year or two after the land is taken up from Government and improved, and then it pays enhanced revised rates like other lands on which no capital may have been spent on improvements.

The construction of a well or a water-course is considered as an improvement and therefore such an improvement should not be taxed. But in the Karachi Taluka Barani lands which pay 1-4-0 per acre are charged Rs. 3 per acre automatically according to the settlement, when a well or a channel taking off from a spring are constructed for the purpose of irrigation. It is desirable that these and some other defects in the method of making assessment in Sind as laid down in Special Circulars Nos. 18 and 34 should be removed. I may only give one important instance of other defects. The number of groups which are uniformly assessed at uniform rates varies from 2 to 4 in each taluka. But many survey numbers in each deh are inferior to other average survey numbers which are taken into consideration, in fixing the assessment. Such inferior survey numbers whose productivity is comparatively small pay the same rates of assessment as other average survey numbers; and this presses hard on the occupants of inferior survey numbers. It is desirable to remedy this serious defect in two ways. The Settlement Officer may either examine such survey numbers individually and allow some rebate on them, or such survey numbers may be placed in a lower group paying less rate of assessment. The result of this procedure will be that each deh will consist of survey numbers belonging to more than one of the groups sanctioned for the taluka. This will involve some more trouble to the Settlement Officer as well as the Jamabandi Officer but it will be more equitable method of assessment than the one in vogue at present. No one can deny that the irrigable area of a taluka extending over several miles could be divided into only two to four uniform groups for the purpose of assessment rates without causing hardship to owners of poorer lands. I think the number of groups could well be raised to seven or eight, if detailed classification of survey number such as is made in the Presidency proper is impracticable in Sind. It will not be difficult to prescribe 7 or 8 scales of rates, one for each group, place a majority of survey numbers of uniform characteristics in each deh in one group and distribute the rest to such other groups for which they may be fitted.

R. W. H. DAVIES,

Collector of Karachi.

Hyderabad, Sind,
1st October 1924.

To—G. A. THOMAS, Esq., I.C.S.,

Secretary, Land Assessment Committee, Bombay.

Dear Sir,

I have been desired by the Zamindars' Association, Tando Division, to submit the enclosed printed answers duly approved at a meeting of the Standing Committee of the Association, to the questionnaire issued by you, and to request that the same may be placed for the consideration of your Committee.

I beg to remain,

Sir,

Your most obedient servant,

(Signed) SYED MAHOMED KAMILSHAH,

President,

Zamindars and Jagirdars' Association, Tando Division.

Replies.

1. Section 107 of the Land Revenue Code is not very happily worded. It speaks of the value of land and in the case of agricultural land of the 'profits of agriculture'. So far as the profit of agriculture is concerned, there can be little objection on basing or revising assessment upon it, but the value of land is a factor which in principle cannot fairly be applied to the determination of assessment of revenue. Value of land is frequently artificial based on sentiment sometimes and at other times on particular conveniences of individual purchasers. Assessments and their revision should solely be regarded from the point of view of agricultural profits of agricultural land. The section should accordingly be amended.

Do you accept the general principles of assessment laid down in section 107 of the Land Revenue Code?

2. The answer to this is included in the above answer.

3. In Sind, 'rental value' strictly so called is an exception and not a rule. Zamindars as a rule do not let their land for so much per acre or so much for their holding. The land is cultivated by the haris who plough the land, supply the seed, and plant it and water it and look after the crop to maturity, harvesting and threshing. The zamindar clears the water-courses, erects bunds and advances takavi. The produce is divided between the hari and zamindar in proportion usually of two-thirds and one-third for lift land and half and half for flow. This is known as batai system. The batai or share of the zamindar does not amount to "rental value" for it includes part of the cost of raising the crop. In Sind rental value of land is not easily determinable and it will be a misnomer to base assessment on rental value which does not exist in Sind.

4. In Sind, assessment should be based on the net profit made by the zamindar from his land. How the net profit of land should be determined is a question which requires great care. Assessments hitherto have been made and revised in Sind, in a very perfunctory and arbitrary manner, entailing great hardship on the zamindar. A taluka consists of 100 or more villages. These are divided into four groups not according to the nature of the soil, but only according to its distance from the main irrigating canal. The Settlement Officer picks up one or two villages in each group, usually the most favourable and he carries out a crop experiment from about one-half or quarter of an acre, the best he can find, and this test is supposed to be the representative of the entire group consisting of 30 or more villages. From the gross produce, so determined, the Settlement Officer proceeds to allow cultivation expenses. If the clearance of Karias costs Rs. 2 per acre, he allows only annas seven per acre. If the bund work has cost Rs. 2 per acre, he allows only one anna per acre and so on. While he swells the gross produce in that extraordinary manner, he reduces the cost of cultivation by the rule of the thumb. The complaint is not so much against the law as against the Settlement Officer who administers the law which is so loose and vests in the Settlement Officer an unlimited power which he wields as he likes.

It is therefore most necessary that provisions be inserted in the Land Revenue Code, to regulate the manner in which crop experiments be conducted. Experiments should be conducted in the holding of each and every zamindar, the Settlement Officer selecting one piece of land

(best) not less than 5 acres of land and the zamindar selecting another piece which he considers the worst. The average produce which is the real gross produce can only be determined in this manner.

For determining the cost of cultivation to the zamindar, a duty should be imposed upon the Settlement Officer to find it out in a judicial or judicious manner and not purely by an imaginary or hypothetical manner, in which the zamindar should be permitted to take part. I would go even so far as to urge that as each s. no. is a unit for assessment, the net profit of each s. no. according to the quality of its soil, its level and its nearness to water supply should be determined before its assessment is ascertained.

It is also essential that a check on the operations of the Settlement Officer be imposed by the enactment of a provision of law, so that he should not exercise his power in a fantastic manner. I am speaking from experience and not hypothetically. There are Settlement Officers and Officers. Some are careful, impartial and painstaking like Mr. Moysey, who was entrusted with the revision of three talukas of Guni, Badin and Tando Bago in 1907. There are again Officers like Mr. Hey, whose work bears manifest signs of carelessness and a set desire to enhance assessment, whether it is justly due or not. If the law provides a sort of a local help, like a Committee of Amins, one to be appointed by the Settlement Officer and the other by the zamindar, the work of finding out the profit of each s. no. or each holding, and the cost of cultivation will be less whimsical than at present.

5. No distinction should be made between the cultivating and non-cultivating zamindars.

Should any distinction be made between cultivating and non-cultivating landlords in fixing the assessments? Such a distinction in Sind is utterly out of question for obvious reasons.

I shall never be a party to such an unpopular measure. The bulk of landlords consists of owners of large estates and the small holder of a no. or two who cultivates with his own hands, is a rare bird, but it will break his heart to see that because he has bestowed his personal labour, Government should come down upon him and claim from him a larger assessment than from others.

If so, what distinction do you propose?

6. In view of the above this question does not arise.

7. I prefer to omit the use of the phrase, "rental value" and to stick to the phrase "net profit of land". So far as the case of Sind is concerned, as stated in answer to question No. 4 I have pointed out that the best method of ascertaining the "net profit" is to carry out crop experiments either of each s. no. which is the unit of assessment; or, if this will entail great labour, of each zamindar's holding in his presence, with the aid of two amins, of good and bad land. After the gross produce is so determined, the cost of cultivation should be fairly and liberally calculated with the aid of the same agency and deducted out of the gross produce. This will be the "net profit" which will be even higher than "rental value", for the latter phrase would seem to make allowance for the lessee's profit. From the Government point of view, a share of "net profit" is more favourable than the share of rental value.

8. This question does not arise in Sind, for there is no open competition by tenants to

Do you consider the best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices?

landlords in Sind. Batai system is the rule, cash rent an exception, and it is not therefore possible to ascertain rental value in Sind by the means indicated in the question.

If so, how many years should be taken into account?

9. In view of the above answer, this question in Sind requires no answer.

Do you consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take?

10. The answer to this question is in the affirmative.

11. Fifty per cent. is not a reasonable maximum in Sind. As a maximum 25 per cent. is nearer reasonableness and the assessments should be fixed below

If so, do you consider that 50 per cent. is a reasonable maximum or what other maximum would you suggest?

this mark and not over. The reason is obvious. Government may regard assessment as either tax or as rent; in either case, it is a levy upon subjects for the administration of the country. All levies must be reasonable and not press too heavily upon the subjects. All subjects of His Majesty to whatever industry they belong, whether of agriculture, or of manufacture, or of professions, have a right to thrive and to live in prosperity. 25 per cent. is equal to 4 annas in the rupee, or 5 shillings in the pound and in all conscience it is the utmost which should be made payable to the State.

12. The scheme is sensible in so far as it seeks to determine the produce of each field. In rayatwari system, where every field is a s. no. and forms a unit for

Do you consider the scheme for fixing a permanent assessment in kind but recovering it in cash, at rates to be fixed at short intervals practicable? (Vide scheme attached Appendix II).

assessment, it is only just and equitable that its productivity (in quantity) should be fixed once for all. But the revision of the prices every ten years is altogether objectionable, inasmuch as it militates strongly against the 30 years' revision in the Presidency and 20 years in Sind. Another objection is, that it will entail a very great labour to fix each s. no.'s gross and

net produce and the operations will last over many years.

13. The present maximum limits of enhancement, viz., 33 per cent. for a group or taluka, 66 per cent. for a village and 100 per cent. for an individual holding,

Do you consider that the present maximum limits of enhancement at a revision settlement should be adhered to, viz., 33 per cent. for a group or taluka, 66 per cent. for a single village and 100 per cent. for an individual holding?

are in our opinion oppressive to say the least of it. I would abolish these limits for talukas, groups and villages and would confine the maximum limits to individual holdings only, and in such cases, the enhancement must not exceed ten per cent. I see no real reason in the fixing of limits to a taluka or a group or even a village, when it is borne in mind that the unit of assessment is a field or s. no. If one man holds several or

many fields, he may be said to represent a unit, so far as his liability to pay land revenue to Government goes. When once you fix a "reasonable" limit in his case, it becomes unnecessary to fix the other limits. It is only when you fix an extraordinarily high limit for an individual that it becomes necessary to fix the other limits, to serve as a check to the temptations to which a Settlement Officer is exposed as a faithful servant of Government to enhance its revenues. The villages and groups are only a reflect of the enhancement on individuals. When this is reduced to a conscionable limit, the others are not necessary.

14. As stated above, I would fix a limit of ten per cent. on individual holdings and none

If not, what maximum would you fix in each case?

at all on villages, groups and talukas. My reason for limiting it to ten per cent. is this: most if not all land that is held by rayats or zamindar has been assessed and the assessment has been revised more than once. The main factor in revision is only the rising price of field produce. Government of Bombay has professed and professed it strongly that "the principle invariably recognised by the Bombay Government is that the enhancement should fall far short of the rise of price on which it may be based. Thus in the Karmala taluka of Sholapur a rise of 35 per cent. was taken against a rise of prices amounting to 100 per cent". Prices during the war were abnormal, but if you take the prices of to-day and compare them with prices 30 years ago, it will be noticed that they have risen about 30 per cent. and therefore it is safe to conclude that a rise 30 years hence will not exceed 30 per cent. The enhancement of assessment on the principle enunciated above ought not to be more than 10 per cent. When prices rise, the wages rise and cost of cultivation rises. Therefore ten per cent. is the utmost to which enhancements should be limited.

15. I cannot with certainty say if 30 years or more should be the duration of a settlement

Do you consider the present normal period of settlement, viz., 30 years in the Presidency proper and 20 years in Sind, a reasonable period?

in the Presidency, but for Sind, I am positive that 20 years is too short. The bulk of land in Sind is lift, which is capable of cultivation only once in 3 or 4 years. Nor is there water enough to cultivate the entire area. Twenty years' settlement means seven cultivation seasons settlement. To limit a settlement to seven crops is manifestly unjust. This has only to be stated to

make its injustice patent. No elaborate argument is required to prove that assessment revised after every seven crops, is an anomaly. In Sind the duration of a settlement should be thirty-crop settlement. If the land is lift, the revision will take place after 90 years. If the land is flow it will take place every 30 or 40 years. Sind conditions being different and less favourable, the duration should be 90 years, in any case not less than 60 years.

If not, to what extent would you increase or decrease it?

16. The answer to this is included in the above.

17. I strongly approve

Settlement proposals are submitted by the Settlement Officer through the Collector, Settlement Commissioner and Revenue Commissioner. Do you favour the idea of appointing a standing advisory committee, consisting of officials and non-official members of the Legislative Council with a majority of the latter in order to mine these proposals and to advise Government upon them before they are brought into operation?

of the idea of appointing a Standing Committee of the nature proposed to advise Government before the new settlement rates are sanctioned. We in Sind have a very sad experience of the manner in which Settlement Officers and the Collectors and Commissioner have behaved in enhancing assessments. Our faith in their justice and impartiality has been rudely shaken. There seems to be a determination in these officials to embrace every opportunity to squeeze the last pie out of the zamindar. We regret that we should speak so emphatically, but that is how we feel and it is no offence to speak the truth. If the zamindar is not to be driven to despair, it is most essential that all proposals of enhancement must pass through the hands of this Committee.

18. I approve of the provision in the Land Revenue Code exempting improvements effected at the cost of the landlord from taxation. But what is

In the Bombay Presidency alone, improvements effected since the introduction of the first settlement under the Land Revenue Code are permanently exempted from assessment. Do you approve of this or do you think that they should be taxed after a number of years and, if so, after, how many years?

the good of this provision, if it is not observed in practice. That is best legislated which is best executed. In Sind, this provision is a dead letter. Take the settlement report of any taluka in Sind. Can Government officers point to one single instance in which they have exempted improvement from taxation? Can any one have the temerity to say that during the last 45 years, since when this provision was first enacted, no improvement whatever has been made by any zamindar? In order to make this salutary provision effective in Sind, a statutory duty should be laid on every Settlement Officer, to give notice to every landholder in the taluka to bring to his attention the improvements effected by him and to specifically mention the improvements brought to his notice, and to say which he allowed and which he disallowed.

With regard to the other part of the question, *viz.*, if the improvements should be taxed after a number of years, I wish to say that the exemption should be permanent, and not temporary. I have yet to hear of valid arguments to the contrary.

19. Intimately connected with settlement are many questions which affect the zamindars of Sind. In grafting upon the zamindari tenure of Sind, the rayatwari system of the Presidency, the Sind Officers and the Bombay Government have inflicted grievous wrongs on the zamindars.

Have you any other remarks or suggestions to make on the principles of assessment, the graduation of enhancements, the period of settlement and any other matter connected with these questions?

The essence of the rayatwari system is that the cultivator pays the land tax directly to Government who own the land. The essence of the zamindar is that a zamindar is the owner of the soil while he gets his land cultivated by agricultural labour, he pays the land tax to Government as Lord paramount. At the conquest of the province a proclamation was issued by Sir Charles Napier confirming every body in the ownership of the land he possessed. It mattered little if the land was agricultural or house property. Look at the Sanads which were issued to house owners under the City Survey Act I of 1865, or at the "pattas" which were issued to the zamindars in 1863-1868. It is most distinctly stated in the former "the ground above described is hereby declared to be private property and will therefore be continued by the British Government without any objection or question as to title to you or to whomsoever shall from time to time be its lawful holders." Please mark the words "private property." In the pattas to zamindars this is what Government said:—

"You passed an agreement consenting to pay 'Muto' (lump sum assessment) until the settlement arrangement every year for the below-mentioned land cultivated *as well as uncultivated* in the following makans taluka bounded as shown below and in your possession for kharif and rabi corresponding to the year . The Muto has been sanctioned by the Commissioner in Sind with his No. dated that is you will pay Government Rs. every year for kharif as well as rabi. Besides this you will also like other zamindars pay local fund at the rate of one anna or at any rate that may be fixed for the time being. Your zamindari has been written in the following Makans whose area as shown and agreed to by you. Out of this you can cultivate as much as you like and Government would only take or receive the Muto as shown above including the local fund cess. To the following land that is yours you will put your own boundary marks at your own cost".

Please mark the words "the land that is yours" as well as the words "land cultivated and uncultivated" and the words "your zamindari".

Surely this is not rayatwari tenure. When the irrigational settlement was introduced in 1883, and the survey operations were extended to the zamindars' lands and the land was broken up in small numbers only the cultivated land was brought to the names of the zamindars in the survey registers and the uncultivated land was quietly put down as Government property. This was the first act of spoliation committed by Government.

The next act of spoliation which the Bombay Government committed was when the Commissioner in Sind introduced what he called the Fallow Rules. Under these rules a zamindar was called upon to cultivate every survey number registered in his name at least once in five years. If he failed to do so he must pay the assessment settled upon that survey number or forfeit it to Government. If it was forfeited he could take it up again at any time on payment of a year's assessment. The Commissioner was fully aware that he was by these rules making a very large encroachment upon the zamindars' rights, and his conscience smote him, but he quieted his conscience by permitting the zamindar to have a lien upon the forfeited land. This is what he wrote:—

"Suggestions have also been made that the fallow period should be extended from five to seven or even to ten years, with a forfeiture of any lien on the land *such as exists at present*. But the

Commissioner does not consider any change in the period prescribed by the present rules at all advisable, and is not prepared to recommend to Government to alter the existing system."

Although 13 years have passed since the Fallow Rules were made, the people in many places have not even yet realized fully their object and force. It would be, in the Commissioner's opinion unpolitic in the highest degree to alter what is now one of the most essential incidents of land tenure in Sind, and one of the wisest measures devised by Mr. Erskine (on the advice of a strong committee of Sind Officers) to adjust the Bombay System of Settlement to this Province. Even if a change were supposed to tend towards theoretical perfection (and that it would do so, the Commissioner does not believe) any change now would perplex and disturb the whole of the land owning classes, who are extending cultivation very satisfactorily. Moreover whatever rules may be made on paper the sense of proprietorship in fallow forfeited lands would still remain, and the ignoring of it would be practically impossible or at least, appear an outrage on cultivator's sense of what is just. The Commissioner will therefore leave well alone.

Please mark the words "lien on the land such as exists at present".

"It would be in the Commissioner's opinion, impolitic in the highest degree to alter what is now one of the most *essential incidents* of land tenure in Sind and one of the *wisest measures* devised by Mr. Erskine.

And again please mark the words "the sense of proprietorship in fallow forfeited lands would still remain and the ignoring of it would be practically impossible or at least appear an outrage on the cultivator's sense of what is just."

Even as late as the year 1902, the Commissioner in Sind wrote as follows :—

"Fallow forfeited lands are *held in deposit* pending the payment of arrears and not as lands *finally forfeited* to Government."

(*Vide* his No. 533 dated 23rd February 1902.)

Nothing, under the sun, can be clearer than the recognition of the zamindars' right to the fallow forfeited lands. Yet after a few more years, at the information of the Commissioner in Sind presumably, the Bombay Government in the first sessions of this year, had the effrontery to say "The ordinary practice hitherto followed has been to restore to the former occupants on payment of one assessment only land forfeited not more than 10 years previously. Such restoration, however was merely an act of grace, the ex-occupants having *no legal right to it.*" A statement which is most amazing for any Government to make!

My association wonders if the Government are aware how much land in Sind has been unrighteously transferred to Government under the fallow forfeiture system during the last 20 years. My association learns that nearly five and a quarter lakhs of acres in about 12 years time upto the year 1917-18 thus came to the Khata of Government. Besides that, the khatadars have saved from forfeitures, nearly as much area by paying Naubat assessment without cultivating the same. If the figures are compiled upto date, they will show a still more startling spoliation.

Formerly if any land could not for sufficient reasons be brought under cultivation once in five years it was entitled to the remission of fallow assessment. Under the new rules arbitrarily enacted, in such a good case, the fallow assessment can only be postponed for a year but not *remitted.*

It takes one's breath away to see how insidiously but steadily the confiscation of the zamindars' property has proceeded. And recently the Commissioner in Sind has passed orders that even this act of grace (grace indeed!) will not be exercised if the forfeiture took place ten years back. In the Barrage area, the limit is five years. I do not know if the Bombay Government knows or has realized the nature of these Confiscatory Acts, for I cannot believe that the Bombay Government can conscientiously be a party to the systematic violation of the right of Sind zamindar class. This is a heavy indictment to make, but it is fully borne out by facts and the association challenges an inquiry into it.

Another typical act of injustice is that the Commissioner in Sind, while introducing Irrigational Settlement under which a high tax Rs. 2 to 4 as compared to the Deccan was levied, promised that in case of failure or partial failure of crops remission of assessment will be given. Even as late as 1896, this promise was fully borne in mind, as is evidenced by the following words of the Commissioner in Sind. "It is to be recollected that remissions are practically an integral part of the Sind Revenue System and Mr. Erskine informed the Commissioner that one great justification for the high rates imposed by him in parts in Sind—that is, high compared with rates in the Deccan—lay in the fact that liberal remissions were *always allowed.*" Now comes the execution of a *volte-face.* Remission is not a matter of course, but a matter of grace. Look at the words in the Commissioners' new circular.

"Rule 24. Remission is given as a matter of grace and not as a matter of right, etc".

To talk of remission being given in Sind as a matter of grace and not as a matter of right is, to use the vulgar but vigorous English phrase, "rubbish". In the Presidency proper where cultivation is done on rain water and where an acre pays a smaller assessment, remission may

be an act of grace, but never in Sind where every cultivated acre pays sometimes as much as Rs. 6 under the Irrigational Settlement. It is our right, for it is an "integral" part of the settlement in our Province.

There are several other matters in which the unauthorized and arbitrary orders of the Commissioner in Sind press heavily upon the zamindars. The answer to this questionnaire will be too long, if I undertake now a discussion of all the ills to which the mongrel rayatwari-zamindari settlement of Sind has given birth. My association will before long submit a separate memorial to your committee giving the details of the unjust character of our settlement and I trust that this committee which reflects for the first time in the history of Bombay, a popular controlling voice, will be instrumental in righting the wrongs which for numerous years have troubled us. But there is no prescription in favour of wrong and my association is fully confident that even the official members of this committee who are Englishmen (and Englishmen are said to be noted for fairplay) will fully support our cause, for it is the cause of right and justice.

(Signed) SAYED MAHOMED KAMIL SHAH,

Hyderabad,
1st October 1924.

President,
Jagirdars and Zamindars Association, Tando Division.

No. 1201 of 1924.

Local Fund Department,
President's Office,
Larkana, 3rd October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B—24 dated the 28th August 1924 received through the Collector of Larkana with his endorsement No. 1872-R dated the 17th September 1924, I have the honour to forward my reply to the questionnaire prepared by the Land Revenue Assessment Committee.

2. The reply has been made after due and careful consultation with the Presidents of the Taluka Local Boards in the district.

I have the honour to be,

Sir,

Your most obedient servant,

S. N. BHUTTO,

President, District Local Board, Larkana.

Replies.

1. I accept the general principles of assessment laid down in section 107 of the Land Revenue Code.

2. Does not arise.

3. I do not agree that the agricultural assessment should be based on the rental value of lands.

4. The assessments should be based on the profits of agriculture as laid down in section 107 of Land Revenue Code.

5. No distinction should be made between cultivating and non-cultivating landlords in fixing assessment.

6. Does not arise.

7. The best means of arriving at the rental value of lands is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement excluding years of abnormal prices.

8. Yes.

9. Figures of five such years should suffice.

10. I do not consider it as fair that the assessment should be fixed at any percentage of rental value.

11. But if at all Government propose to fix it at some percentage of the rental value it should not exceed 33 per cent. of such value.

12. I do not consider the scheme for fixing a permanent assessment in kind but recovering it in cash practicable.

13. The present maximum limits of enhancement at a revision settlement are high and they should not be adhered to.

14. The maximum limits should be 25 per cent. for a group or taluka, 50 per cent. for a single village and 75 per cent. for an individual holding.

15 and 16. The normal period of settlement should be 30 years in the case of Sind as in the Presidency proper.

17. I am in favour of the proposal of appointing an advisory committee consisting of official and non-official members of the Legislative Council with the majority of the latter in order to examine the settlement proposals and to advise Government upon them before they are brought into operation.

18. I approve of the principle that the improvements effected since the introduction of the first settlement under the Land Revenue Code should be permanently exempted from assessment.

19. I suggest that the Settlement Officer while submitting his proposals regarding revision of rates should be mainly guided by and be bound to accept the figures of profits of agriculture supplied by zamindars who keep their accounts neatly and carefully.

S. N. BHUTTO,

President, District Local Board, Larkana.

No. 2696-B. of 1924.

Collector's Office,
Tando Mahomed Khan, dated 4th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B (a)-24 of the 28th August I have the honour to forward herewith the replies to your questionnaire received from the President, District Local Board and the Taluka Local Board, Hyderabad. Other replies from other bodies will be forwarded if and when received.

2. I also forward herewith for your information the replies* of my Deputy Collectors whom I have consulted, and also my own†.

I have the honour to be,

Sir,

Your most obedient servant,

S. H. COVERNTON,

Collector of Hyderabad, Sind.

* Not printed.

† *Vide* pages 230-231.

No. 1067 of 1924-25.

District Local Board Office,
Hyderabad, 24th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B-24 dated the 28th ultimo, I have the honour to forward herewith my reply to the questionnaire received by me from the Collector of Hyderabad.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. I. UMEDALLY,

President, District Local Board,

Hyderabad.

Replies.

1. Yes.
2.
3. Yes.
4.
5. No.
6.
7. The best means of arriving at the rental value of lands is to ascertain real rents paid by tenants to landlords.
8. Yes.
9. Ten years.
10. Yes.
11. I consider that 33 per cent. is a reasonable maximum.
12. No.
13. No.
14. I would suggest 25 per cent. for a group or taluka, 33 per cent. for a single village and 50 per cent. for an individual holding.
15. No.
16. I consider that in Sind the period of settlement should be 50 years.
17. Yes.
18. I approve of the present permanent exemption of improvements from assessment.
19. I would suggest the abolition of fallow rules altogether. I would also suggest that remissions should not be given except in very exceptional years when the crops in whole talukas have been a total failure on account of floods, etc., but this fact should be taken into consideration at the time of revision of settlement and assessments decreased proportionately.

A. M. I. UMEDALLY,
President, District Local Board,
Hyderabad (Sind).

No. 508 of 1924-25.

Taluka Local Board Office, Hyderabad,
24th September 1924.

To—The President, District Local Board, Hyderabad.

Sir,

With reference to your endorsement No. 1030 dated 17th/18th instant I have the honour to enclose herein the answers to questionnaire for submission to the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

DAYARAM TULJARAM,

President, Taluka Local Board, Hyderabad.

No. 1078 of 1924.

District Local Board Office, Hyderabad,
25th September 1924.

Forwarded with compliments to the Collector of Hyderabad for transmission to the Land Revenue Assessment Committee.

A. M. I. UMEDALLY,

President, District Local Board, Hyderabad.

Replies.

1. I accept the principles of assessment laid down in section 107 of the Land Revenue Code with this variation that when revising assessment the rental value of land in respect to non-agricultural lands and profits of agriculture, i.e., crop raised on land in case of agricultural lands may be taken into consideration. The revenue should not be assessed on the value of agricultural or non-agricultural land as the value varies according to the improvements made by the owner at his cost and no third party is entitled to any profits accruing therefrom. But if Government spends on improvements it is but fair that Government would be entitled to enhanced assessment to recoup the costs.

2. I have no other alternative to propose except that mentioned in answer No. 1.

3. *Yes. The assessment may be based on rental value of the land which should be determined by a Government official in consultation with the owner of the land; the income and prices prevailing in the village may be taken into consideration.

4. The answer to this question has been given in answer No. 3.

5. There should be no distinction between cultivating and non-cultivating landlords in fixing the assessment. The cultivating landlord if derives more benefit it is due to his personal supervision and labour and he is solely entitled to more profits accruing by dint of his labour.

6. I propose no distinction.

7. Examination of *Khasras*, i.e., Batai books of the landlords taking into consideration the average produce of good and bad crop during the current settlement period would be the best means to arrive at the rental value of the lands, when the rental is realized by Batai share but when the rental is realized in money, i.e., by lapo the average lapo realized on good and bad land, should be taken into consideration.

8. In Sind there is no open competition. To ascertain rents paid in open competition by tenants to landlords is no real rents, because often times such rents are false and cannot be relied upon for equitable rental value.

9. No period is to be taken into account when rent paid in open competition is not considered the means to ascertain the real rents.

10. Yes. It would be safe to fix the maximum percentage of the rental value as assessment the State is entitled to take.

11. To fix 50 per cent. of the net profits or real rental value that a landlord gets, as maximum that the State is entitled to take, is too much. The maximum percentage should be 25 per cent. of the net profits of the landlord and to arrive at the net profits the landlord should be

allowed the expenses incurred on establishment, on maintaining conveyance, *i.e.*, horse, camels, etc., on kitchen and on clearance.

12. The scheme is impracticable. The fixing of permanent assessment in kind on each survey number and then determining the rates at short intervals would be a heavy task and so far the cash payments are concerned it will not be fixity of rates.

13. The present limits of maximum enhancement at revision settlement are exorbitant. Since the introduction of these maxima it has not been found practicable to enforce them to the fullest limit. In no case the actual profits from agriculture can bear such maxima of increase.

To increase 33 per cent. in a taluka and 66 per cent. in the case of a village are very high and 100 per cent. in individual cases will be inflicting a great hardship.

14. The maximum enhancement should be fixed at 15, 20 and 30 per cent. respectively.

15. The present period of settlement of 30 years in Presidency and 20 years in Sind is very short. Frequent revisions of settlement are troublesome both to Government and to landlords. So far as Sind is concerned 20 years is too short a period. In Sind most of the land is Charkhi (lift) land and is cultivated once in three years so that each survey number is cultivated 6 times within 20 years and revision of rates after 6 cultivations is too rapid.

16. In that case the period of revision of agricultural lands in Sind should at least be 60 years. I do not know the circumstances of the Presidency and it would be difficult to give any opinion about it. In the case of non-agricultural land in cities the period of 99 years for the revision of leases has been fixed.

17. The Settlement Officer before submitting his proposals must take the advice of the Board consisting of 5 members, 2 to be nominated by the Taluka Board representatives and 3 to be nominated by the zamindar associations of the taluka who must be zamindars of experience and who know the conditions of the taluka. Thus the Settlement Officer not knowing the conditions of the village will find such advice useful. The proposals with the remarks of Revenue officers may then be submitted to the Standing Committee of the Legislative Council consisting of majority of non-official members to advise Government.

18. Improvements effected by private enterprise and capital should continue to be exempted from assessment as this policy will encourage the private capital to make more improvements according to scientific methods.

19. I have to make no other remarks.

24th September 1924.

DAYARAM TULJARAM,
President, Taluka Local Board,
Hyderabad.

Replies.

1. Yes.

2. Does not arise.

3. Yes so far as this can be ascertained. But in Sind where the assessment is a combined water rate and land rate, there are other factors to be considered, *i.e.*, the amount of water to be taken and the cost of irrigational works constructed by the State to provide that water, and as the rental value of land is not easily discovered, especially where cash rents are not commonly taken, the assessment must usually be fixed by a consideration of numerous other factors, from which the value of land can be deducted.

4. Does not arise.

5. No.

6. Does not arise.

7. From a consideration of the average range of prices, in the past, and their probable trend in the future, so far as this can be conjectured : the average yield of land, so far as this can be discovered, at the time, so far as produced rents are concerned, and the prevailing rate of cash rents where cash rents are in vogue : together with a consideration of the factors which are likely to produce any probable change in those rents, or in the case of produce rents in their cash value in the near future ; *e.g.*, the improvement of communications and the improvement of irrigational facilities.

8. Question not understood. There is usually no open competition so far as agricultural rents are concerned, and there is no means of ascertaining the actual rents paid (except in a very few limited cases) over any considerable number of years.

10 and 11. I do not think that the rental value can be fixed sufficiently accurately to make such a standard of any practical value. If it could be so fixed, I think that 40 per cent. including therein the irrigational water rate might be adopted. But the difficulty in regard to a combined land and water rate is that it would be necessary to provide both for the State getting its fair taxational share of the landlords' profits, and also for it to get a fair return on the amount of

capital the State has invested in the construction and maintenance of irrigational works. And I do not see how this end is to be attained by the fixation of any such standard. It appears unreasonable that the State should obtain the same proportional share of the profits in areas where it has incurred little expense on providing irrigational facilities, as in those where irrigational works have been constructed at great expense, without which the landlord or occupant could not have cultivated the land at all, or have derived any profits. Nor can I suggest any formula whereby the fair assessment can be mathematically fixed on a due consideration of all these factors.

12. I do not thoroughly understand the scheme. But it seems to be impracticable so far as regards Sind, and probably so as regards any other part of the Presidency, *e. g.*, it would be quite impossible to discover accurately either the average gross produce of a field or the average cost of production. (The latter incidentally would vary according to the crop grown.) The process of calculation suggested for fields which grow mixed crops and for those which grow different crops in different years, either in a fixed rotation, or haphazard, is to my mind even more impracticable. And the final process of calculating the actual assessment is the most impracticable of all. The annual jamabandi would be quite beyond the powers of either the village officers or the jamabandi-officers' staff if this system were adopted, and jamabandi would take months in every taluka. And finally few zamindars would be able to discover what they really had to pay, or to check the bills presented to them. What is required for any system of assessment on agricultural lands is that it should be simple and readily understood and checked. I consider that suggested scheme is the exact opposite, although these are the advantages especially claimed for it. I may also add that the maintenance of accurate price registers in a taluka has always proved impossible at present, and I have not the slightest doubt that if such registers were maintained, they would not be reliable. Certainly there would be innumerable disputes regarding them. As a matter of fact prices differ in different part of the taluka, and even if those prevailing at headquarter towns could be accurately fixed each year, previous to jamabandi, it would be wholly unfair to apply them to all portions of the same taluka. It may be added that prices do not remain constant throughout the year; the rates are highest when none has the produce to sell, and lowest when most of the produce is being placed on the market. To fix the amount to be levied for assessment on the basis of a ten years' average would be absurd, and to take the average of one year would be unfair to the zamindar, even if that average would be accurately determined, the average would be raised by the rates prevailing in months when no produce is being sold.

13. I see no good logical reason for maintaining any such limits.

14. * * * *

15. Yes.

16. * * * *

17. I see no great objection except the difficulty of forming any such committee, which would be capable of understanding the points involved. For to understand any settlement some knowledge of local agricultural conditions and the local forms of tenure is essential.

18. This does not have much application to Sind under the system of irrigational settlements. I do not think that such improvements should be exempted for ever, but am not prepared to suggest a time limit. I should suppose that the time limit would have to vary to some extent according to the nature of the improvement.

S. H. COVERNTON,
Collector of Hyderabad.

Karachi, 7th October 1924.

To—G. A. THOMAS, Esq., I.C.S.,
Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to forward herewith my replies to the questionnaire a copy of which was supplied by you. I regret the delay in sending my answers which could not be helped owing to my being away in the mofussil.

I have the honour to be,
Sir,
Your most obedient servant,
MAHOMED JAFFAR KHUOJO.

Replies.

1. I object to the assessment of revenue on the basis of value of land. It is not easily ascertainable and leads to many errors; the best way in my opinion, will be to take the net profit of cultivation into account and assess accordingly.

2. The answer is contained in one.

3. The system of rental value is entirely inapplicable to Sind. Here the 'batai' system prevails and that too varies in every part of Sind.

4. It should be based on the net profit made by the zamindar. But how to determine the net profit is a very important matter. The present system is very faulty and leaves much to the discretion of the Settlement Officer which is not always properly exercised. In estimating the cost of cultivation the Officer often proceeds arbitrarily, for instance:—

A taluka consists of 100 or more villages. These are divided into four groups not according to the nature of the soil, but only according to its distance from the main irrigating canal. The Settlement Officer picks up one or two villages in each group, usually the most favourable and he carries out a crop experiment from about one-half or quarter of an acre, the best he can find, and this test is supposed to be the representative of the entire group consisting of 30 or more villages. From the gross produce, so determined, the Settlement Officer proceeds to allow cultivation expenses. If the clearance of Karias costs Rs. 2 per acre, he allows only annas seven per acre. If the bund work has cost Rs. 2 per acre, he allows only one anna per acre and so on. While he swells the gross produce in that extraordinary manner, he reduces the cost of the cultivation by the rule of the thumb. The complaint is not so much against the law, as against the Settlement Officer who administers the law, which is so loose and vests in the Settlement Officer an unlimited power which he wields as he likes.

It is therefore most necessary that provisions be inserted in the Land Revenue Code, to regulate the manner in which crop experiments be conducted. Experiments should be conducted in the holding of each and every zamindar, the Settlement Officer selecting one piece of land (best) not less than 5 acres of land and the zamindar selecting another piece which he considers the worst. The average produce which is the real gross produce can only be determined in this manner.

To guard against it there must be definite rules of assessment laid down and one suggestion is that the Officer should choose one piece of land that he thinks best and the zamindars or their Committee should choose the worst and the result given by the average should be the basis of assessment.

5. No distinction should be made.

6. In view of the above this question does not require to be answered.

7. The use of words 'rental value' should be altogether omitted from the process of assessment to be carried out in Sind. As already suggested experiments on the net value should be conducted with the aid of two Amins, care being taken that the cost is liberally and justly conducted.

8. There being no competition system in Sind, this question does not arise at all.

9. This, therefore, requires no answer.

10. Answer can only be given when the primary objection of 'rental value' is removed.

11. In the first place it should be noted that net-profit has been urged as the basis of assessment. But in any case 50 per cent. is too much and quite unreasonable. In my opinion 25 per cent. ought to be the maximum.

12. The idea of determining cash value at short intervals is unacceptable. But for that the scheme is quite sound. It is feared the fixing of cash value at short intervals will militate against the already small interval of 20 years allowed in Sind.

13. These rates are oppressive in my opinion for the simple reason that bad pieces of land are generally found to be side by side with good ones. Hence it is desirable to reduce the maximum limits of enhancement considerably. As it is, it presses very hard on individual zamindar.

14. In the case of a group of villages and a single village it should be 10 per cent. and 20 per cent. respectively. So far the rates for single holdings have been different according to different modes of irrigation. In no case should they exceed 20 per cent.

15. (15 and 16). Twenty years is too short a period for Sind. For flow land 30 years ought to be the least number while for lift-land capable of cultivation only once in 2 or 3 years it should not be less than 40 years.

17. I am strongly in favour of the proposal. It is very necessary in the interests of both zamindars and Government as a thorough examination by the Committee may be expected to deal justice to both sides.

18. In Sind this provision has hardly been put in practice and is yet to be properly enforced. In view of the frequent floods in Karachi district, I am strongly in favour of permanent exemption. It is very rare that zamindars reap any benefits from their improvements.

19. The net profit of land should be fixed after full and detailed enquiry about the cost of cultivation from zamindars many of whom now maintain reliable accounts about the same. It is also highly desirable that local Advisory Committee should be given to the Settlement Officer to work with him and to help him in all his indoor and outdoor duties.

Hyderabad, Sind.
7th October 1924.

Sir,

To—G. A. THOMAS, Esq., I. C. S., Secretary, Land Revenue Assessment Committee,
Bombay.

In reply to your No. 1790-B 24, I have the honour to enclose herewith my replies to the questionnaire received on 28th August 1924.

I regret I could not send the reply earlier as I have been ill suffering from rheumatic pains.

I have the honour to be,
Sir,
Your most obedient servant,

UDHARAM SHEWAKRAM,
Zamindar, Moya, Hyderabad.

Replies.

1. I should amend section 107 as follows :—

“In revising assessments of Land Revenue regard shall be had to the rental value of land in regard to non-agricultural lands and in the case of agricultural lands to the profits of agriculture.” I wish ‘value of land’ to enter in no estimation, because ordinarily in the case of any industry, when the value of any machinery or buildings increase income tax is never charged on such increases, but only on the profits of that industry. I see no reason why profits of agriculture should be treated differently to the profits of industrial concerns. I do not wish land settlement to be permanent in Sind since irrigational schemes require improvements from time to time, which cannot be effected without Government aid.

2. I have no alternative to propose.

3. I agree that assessments may be based on rental value of land, when realized in kind, as is done in Sind under the system known as Batai (division of produce). But the fixing of such rental value should not be left in the hands of one individual, the Settlement Officer appointed by Government, whose one object is to raise the assessment by hook or by crook. Every Taluka Board should appoint two zamindars who should assist the Settlement Officer in grouping and in determining the average outturns and prices of each village.

4. This requires no answer being covered by the previous answer.

5. No distinction need be made between cultivating and non-cultivating land-lords in fixing the assessment. A cultivating land-lord if he derives any more profit on account of his personal attention, it is fully due to him for the labour and time he devotes to it, and it will hardly be fair for Government to exact from him a larger percentage of profit, because he cultivates himself with profit.

6. I propose no distinction.

7. The best means, of arriving at the rental value obtained in kind as it is done in Sind, is to ascertain actual produce of an acre by experiment carried on in every deh in consultation with the zamindars by selecting the best as well as the worst produce and thereby striking the mean outturn per acre. The zamindar's share can be struck according to the prevailing system of Batai. From this the actual cost of cultivation should be deducted and this should include every item of expenditure, clearance, reaper's dues, various artisans' dues, maintenance of horses patwaris etc., etc. Net profit of the zamindar will thus be clear. Here too the help of the two representatives from the Taluka Board will be useful in determining the actual net profit.

8. Rents paid in open competition by tenants to landlords are no real rents, because open competition evokes other considerations than those of real profits of those transactions and any deductions from such transactions will not give real economic rent. Often times such rents are false and cannot be relied upon for equitable rental value.

9. Does not arise.

10. Yes, I think it is necessary to fix the maximum percentage of the rental value as assessment that the State is entitled to take.

11. Fifty per cent. of net profits or real rental value that a landlord gets, to be taken as the maximum that the State is entitled to, is too much. I cannot understand how the State can think itself entitled to so much. The only ground they adduce for such title is the original practice of former rulers of India who realized in kind so much as 50 per cent. as the share of the State. But this percentage even if it actually existed among pre-British rulers was certainly too excessive leaving hardly enough of maintenance to the actual landlord. Our benign Government stands in no need of following the rack-renting example of previous rulers. Besides that, the realization of so much percentage in kind was only nominal, as a matter of fact in practice the landlords being in actual possession of the produce, systematically contrived to give in kind less share of the produce to Government than that prescribed by concealing bulk of the produce or by bribing the underlings they escaped the payment of the large share and this was rendered easy because of the laxity of the system of that administration. The State also knowing that any share in kind was difficult of collection in its integrity, purposely fixed their nominal share high enough to be able to secure at least half that much, feeling that that half quite represented their legitimate share. Collections by British Government are made by rigid and inexorable rules, not in kind but in cash, where no opportunity is left to the landlord to avoid payment. Hence the percentage with such rigidity should be no more than 25 per cent. of the net profits of the landlord. But this percentage is also very heavy compared to the percentage realized from the owners of mills or other industrial concerns as income tax which is on the average only one anna in the rupee, i.e., only six per cent. A landlord invests a large amount in the purchase of his land perhaps nearly as much as any millowner invests in his plant, machinery and buildings. Yet, that one should pay 4 or 8 times as much as the other out of his net profits, is not clear to me. If this inequality is persisted in by Government, I think time will come when landlords will consider it more profitable to sell their holdings and invest their moneys in industrial concerns. The reason why the landlord class does not thrive, nor is it able to keep pace in scientific progress, which can be attained only by capital expenditure, is that he cannot save anything material beyond his bare subsistence, the major portion of net profits being consumed in land assessment. Government theory that land revenue is in the nature of 'Rent' and not 'Tax' is responsible for this inequality and I cannot but hold that land tax is only a tax on the net profits of agriculture as much as income tax is a tax on the profits of other incomes and the percentage of one should not be over the percentage of another.

12. This scheme is entirely impracticable. It is more arduous to work than the existing system. The fixing of permanent assessment in kind on each survey no. and then determining rates at short intervals will be tremendous task and will after all carry no fixity of rates so far as cash payments are concerned and it will besides nullify the advantage of 20 or 30 years' settlement which we have now got.

13. I consider the present limits of maximum enhancements at revision settlements as too exorbitant, and arbitrarily fixed, and they furnish a dangerous handle in the hands of executive officers. Besides that in practical working of these limits, since the introduction of these maxima, it has hardly ever been found practicable to enforce them to the fullest limit, indicating that in no case the actual profits from agriculture can bear such maxima of increases. Again to tax an individual holding to 100 per cent. of increase all at once, will be inflicting a great hardship, however reasonable the increase may be. Similarly increases to the extent of 33 per cent. in a taluka and 66 per cent. in the case of a village by one leap are also too high.

14. In my opinion the limits of maximum enhancement should be fixed at 10 per cent., 15 per cent. and 25 per cent. respectively.

15. The present normal period of settlement, viz., 30 years in the Presidency, and 20 years in Sind, is certainly too short. Frequent revisions of settlements are troublesome and annoying both to the Government and the zamindar. So far as the Presidency is concerned I can't claim to speak with experience or authority, but as far as Sind is concerned I venture to state with all the emphasis I can command that 20 years is too short, because the bulk of the land in Sind is Charkhi (Lift) and each survey no. of which is cultivated only once in 3 or 4 years. So that in 20 years each survey no. gets 5 or 6 cultivations. Revision of rates after 6 cultivations is too rapid and disturbing. I therefore recommend that in Sind revision of settlement should take place after 60 years which will mean that a survey no. will get revised rates after 15 or 20 cultivations.

16. I would therefore increase the period to 60 years, when in the case of non-agricultural lands in cities 99 years has been fixed for the revision of leases. Sixty years therefore in the case of agricultural lands is not too much.

17. It will be quite in the fitness of things after the inauguration of reforms which aim at responsible Government, to place the proposals of Settlement Officers, with the remarks of other high officers of the Revenue Department, before the standing committee of the Legislative Council, for advice, before they are put into operation. The standing committee should consist of at least $\frac{2}{3}$ of non-official majority.

18. I wish to point out the peculiar features of Sind Revenue system. They consist in the Fallow rules and Remission rules. These are being worked arbitrarily by the Commissioner in Sind. The liberality which characterized them at first is being narrowed down from year to year. These rules as they worked originally should be incorporated in the Land Revenue Code no more to be distorted. The private ownership of land by zamindars in Sind was a recognised fact but in wrenching that right from them it was thought politic to recognize their right of 'lien' on the land that got forfeited. Now to override that 'lien' is inflicting great injury on the zamindar and the good faith of Government will be at stake.

Dated 7th October 1924.

UDHARAM SHEWAKRAM,
Zamindar Moya, Taluka Guni.

Revenue Department.

Collector's office,

Nawabshah, 8th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to the Questionnaire received with your No. 1790-B-24 dated the 28th August 1924, on the subject of revision of settlements, I have the honour to submit my replies as under:—

1 and 2. Yes. But it does not seem that the proviso to section 107, Land Revenue Code, requiring that the increased valuation of land or the profit of cultivating the same, resulting from improvements effected by or at the cost of the holder should not be taken into account in fixing the revised assessment is or even can be properly given effect to so long as the unit for the purposes of grouping is the deh as at present. It is true that such improvements where consisting of new wells sunk are not taken into account, no extra rate being leviable under the Irrigational settlement for the additional use of well water, and when cultivation is raised exclusively on wells, kharif lift rate which is the lightest irrigation rate is levied whether the land is cultivated in kharif or rabi. But when for instance, the holder improves the land by removing kalar therefrom, or puts up bunds or effects other improvement to the land directly, he is charged under the Irrigational settlement the same rate of assessment as any other in the same deh for the same kind of irrigation. If the improvement involves lowering of the level of the land which is changed from lift to flow, the occupant has to pay the flow rate, because he actually takes the flow supply, and is thereby taxed on the improvement. The proviso can be effectively carried out only when the unit for the purposes of classification of groups becomes the survey number and not the deh.

3. Yes.

4. Does not arise.

5. No. Apart from the fact that the maintenance of distinction between classes is generally undesirable, lands held by cultivating classes are constantly passing to non-cultivators and *vice versa*. Separate rates of assessments for cultivating and non-cultivating classes will therefore lead to great confusion and mischief at the hand of subordinates.

6. Does not arise.

7, 8 and 9. The best means of arriving at the rental value of land is to find out the rents actually paid by a tenant (which includes a lessee) during the 5 normal years immediately preceding a revision of settlement and taking the average. No tenant as a rule will undertake to pay rent in excess of what he may expect to realize from the land, inspite of competition between tenants.

10. Yes, for ensuring the position of the land holder.

11. Fifty per cent. of the rental value is a very high maximum percentage to be fixed for assessment. In my opinion it should not exceed 35 per cent.

12. Absolutely impracticable. It may sound very well in theory but it is quite unworkable in practice. In the first instance the numerous data required for working out the rate in cash will not be available, and even if available will often not be reliable. Then, to base the assessment on the valuation of the produce in kind of each survey number of a deh, according to the rates prevailing at the Taluka head quarters without consideration of the fact whether or not the produce can be more profitably disposed of in the deh if it is more conveniently situated to a market than the Taluka head quarter station, or the distance of the deh from the head quarter station and the cost of carriage, *etc.*, to it, after making a lump allowance of 33 per cent. for the usually low rates during the crop season, can scarcely appeal to any officer as a satisfactory method of fixing the assessment. Finally the proposer does not seem to have taken into consideration what an amount of labour it will involve to work out these figures for each survey number, for the results which will be as unconvincing as ever.

13. There is no objection to the present maxima fixed for the enhancement of assessment.

14. Does not arise.

15. Twenty years for Sind is quite sufficient.

16. Does not arise.

17. There is no objection to the appointment of an Advisory Committee, but it should consist of local men whose functions should be in the first instance to advise the Settlement Officer, then to examine the proposals with the Collector; and if they disagree with these officers then they may go to the higher authorities. This will not only be helpful to the Settlement

Officer in bringing to his notice different aspects of the question, but also save considerable correspondence afterwards for if the Settlement Officer is disposed to accept their views there will be no need to go higher up, in the other case he will note his reasons for disagreeing with them, so that when the matter goes to higher officers the latter would be in possession of the full facts of the case and could pass final orders at once, without further reference to the Settlement Officer.

18. There does not appear much sense in permanently exempting improvements from assessment. Improvements worth the name should ordinarily pay their cost more than twice over within about 20 years, the period of the settlement, after which there is scarcely a good plea for further exemption and denying to the State a fair share of the profits accruing therefrom.

19. The most equitable system of assessment is that based on the classification of survey numbers and not whole dehs, into groups. For this purpose it is necessary to examine the conditions of each survey number separately regarding the nature of the soil, its conveniences of water supply, *etc, etc*. In the area under the command of the Barrage in Sind water supply may perhaps be considered assured, but soil classification must require to be carefully investigated by properly qualified and expert officers.

I have the honour to be,
Sir,

Your most obedient servant,

HARDASMAL UDERNOMAL,
Collector of Nawabshah.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B/24 dated the 28th August 1924, I have the honour to forward the accompanying paper containing my replies to the questionnaire prepared by the Committee.

2. With reference to your letter No. 1790-B(a)/24 of the 28th August 1924, I have the honour to state that there are no recognized Inamdars, Zamindars and Agricultural associations in this District. The 25 copies of the questionnaire received with your letter were distributed as follows :—

	Copies
(1) Mir Mehar Husseinkhan, Elected representative of Inamdars on the District Local Board	1
(2) K. B. Durmahomed Khan, Barakzai of Garhi Yasin on behalf of the agriculturists of the District	2
(3) K. B. Jan Mahomedkhan, M.L.C., on behalf of the Zamindars	2
(4) President, District Local Board, Sukkur	1
(5) Vice-Presidents of eight Taluka Local Boards through the President, District Local Board	8
(6) District Deputy Collectors and Presidents of some of the Taluka Local Boards	3
(7) Mukhtiarkars	8
	25

Nos. 1 to 5 were supplied with copies of your letter No. 1790-B, in which they were requested to send their replies to you direct. The replies of Nos. (6) and (7) have been filed in my office.

Your most obedient servant,

R. E. GIBSON,
Collector of Sukkur.

Replies.

1. Yes.
2. No reply needed.
3. No ; rental value of land should be one only out of several factors for consideration and not the sole factor for fixing agricultural assessment.

4. The main basis should be—

(1) the ascertained value of land and (2) profits of agriculture as laid down in general terms in section 107, Land Revenue Code. These must necessarily involve the examination and consideration of :—

- (a) economic conditions,
- (b) character of irrigational and protective works,
- (c) facilities of markets and communications,
- (d) prices of main staples, and
- (e) statistics of selling, letting, mortgage value of land.

5 and 6. No.

7. By ascertaining the produce rent (consisting of definite share of the gross produce). In order to arrive at a fair average, it will be necessary to ascertain this for different varieties of land cultivated under different systems and in different seasons in different tracts.

8 and 9. Cash rents are not representative in most cases, as they are influenced by several factors which falsify their apparent value.

10. Yes.

11. 50 per cent. is a reasonable maximum.

12. No.

13 and 14. The present maximum limits of enhancement should be maintained.

15 and 16. Yes.

17. No.

18. The present system is approved.

19. No.

R. E. GIBSON,
Collector of Sukkur.

Shikarpur, Sind,
8th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to send herewith my replies to the questionnaire received under your No. 1790-B—24 of the 8th August last.

I have the honour to be,
Sir,

Your most obedient servant,
SHAIKH GHULAM MUHAMAD,

Retired Deputy Collector, Shikarpur, Sind.

Replies.

1. Yes. It must be observed, however, that whereas section 107 of the Bombay Land Revenue Code contemplates the revision of assessments with due regard "to the value of land, and, in the case of land used for the purposes of agriculture, to the profits of agriculture", the provision contained in section 101 conflicts with the former provision. For, it empowers the Government to assess, "whether directly on the land, or in the form of a rate or cess upon the means of irrigation in respect of which no rate is levied under section 55 or under the Bombay Irrigation Act, 1879, or in any other manner or whatsoever that may be sanctioned by Government". The italics are mine. In discussing this point, I have had in my view the present system of Irrigational settlement prevailing in the Province of Sind. This system was no doubt introduced after a full experience of the diffused rate and the fallow systems. But, in practice it has been found to be highly unsatisfactory and unworkable. It leaves much too much in the hands of an underling in the position of the Tapadar. It provides the Tapadar with a means of oppressing the landholder and the peasant. The present policy of Government is, as indeed it ought to be, to increase the independence of the zamindar and with it his manhood. The power to assess with reference to the kind of irrigation employed conferred by section 101 should, therefore, be taken away. The wide latitude given to Government to assess in any other manner, that may be sanctioned by Government must needs, therefore, be taken away. The two things, that may be continued are (1) the value of land and (2) the profits of agriculture.

2. No answer required.

3. Yes.

4. No answer required.

5. No.

6. No answer required.

7. The best means of arriving at the rental value of lands is to examine the account books of the persons, who take up lands on lease. Foremost among these is the village bania. He maintains regular account books, in which the amount of rent received from each "Hari" is entered. This system was in favour with the officers of the former Settlement Department, who, with the assistance of the taluka officials, had no difficulty in ascertaining the tenant's and the landlord's portions of the harvest.

8. *Vide* answer to question No. 7 (*supra*).

9. Five years.

10. Yes.

11. Thirty per cent.

12. I consider the system proposed by Mr. Shivdasani to be the most impractical and unworkable. It is at the best but an ideal system suited neither to Government nor to the rayats.

13. I think, the maximum limits of enhancement at a revision settlement should on no account exceed 10 per cent. whether for a group, a taluka, a single village or individual holding. There is a universal cry, that the enhancement by Government is much too high. Indeed, this system of enhancement is complained of as a source of the impoverishment and the indebtedness of the zamindar.

14. *Vide* answer to question No. 13 (*supra*).

15. I approve of the 30 years' period. This period should be introduced in Sind as well.

16. *Vide* answer to No. 15 (*supra*).

17. Yes.

18. I approve of the present system. On no account should private improvements be taxed.

19. No.

Shikarpur,
8th October 1924.

SHAIKH GHULAM MUHAMAD,
Retired Deputy Collector, Shikarpur.

No. 16 of 1924.

Kandkot, 8th October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No. and No. 1790-B/24, dated 2nd October 1924, I have the honour to submit my views pertaining to the various items mentioned in the questionnaire prepared by the Land Revenue Assessment Committee. The form containing my views and answers is attached herewith.

I have the honour to be,
Sir,
Your most obedient servant,

K. B. CHAKARKHAN,
Zamindar and President,
Taluka Local Board, Kandkot.

Replies.

1. Yes.
2. No answer required as I agree to the first.
3. Yes.
4. Because I agree to the third, no reply is necessary for this.
5. No.
6. Because I do not agree to 5th, hence answer to 6th is unnecessary.
7. In my opinion to arrive at the rental value of lands, the following should be taken into consideration :—
 - (1) Market value of grain.
 - (2) Conveniences of water supply.
 - (3) Amount of the profits derived from the land.
 - (4) On certain surroundings of the near by big localities where the grain could be sold.
8. Yes, I quite agree.
9. At least ten years should be taken into account.
10. Yes.
11. In my opinion 25 per cent. should be the maximum.
12. No, because it is a complicated process as true accounts may not be had.
13. No.
14. Twenty per cent. for a group, 30 per cent. for a single village and 50 per cent. for an individual holding. The assessment should not be beyond this standard of settlement.
15. The normal period for Bombay is enough but not for Sind.
16. The normal period of settlement for Sind also should be 30 years.
17. The advisory committee as proposed is absolutely necessary.
18. I do not approve of this. It should remain as it is; under these conditions I do not favour the increments in assessment.
19. My only one suggestion is that the rotation rules are very stiff and that they should be more soft and lenient.

K. B. CHAKARKHAN,
Zamindar and President,
Taluka Local Board, Kandkot.

No. 492 of 1924.

Revenue Department :
Deputy Commissioner's Office,
Jacobabad, 9th October 1924.

To—The Secretary, Land Assessment Committee, Bombay.

Sir,

With reference to your No. 1790/B/m, dated the 28th August 1924, I have the honour to enclose my answers to the questionnaire and to state that there are no inamdars, zamindars and agricultural associations in this district.

I have the honour to be,
Sir,
Your most obedient servant,
A. S. V. ACOTT,
Deputy Commissioner and President,
District Local Board,
Upper Sind Frontier.

Answers.

1. These principles do not seem to be particularly relevant to the settlement system in Sind. Under that system however the principle is automatically disregarded in one set of circumstances and there seems no reason why it should not be. The rate for "rice", "other flow" is higher than that for "lift." If a holder lowers his land and instead of cultivating by lift cultivates rice, or dry crops as "other flow", he automatically has to pay the higher rate in any year in which he happens to do these kinds of cultivation. There seems to be no good reason why this should be changed. Usually the holder applies for, and is given, permission to make bricks free of charge with the earth removed and this gives him a profit above the cost of the operation and is usually, I think, the real motive for the application.

2. None.

3. In Sind they should, as they are now, be based on a consideration of the profit the zamindar gets by his share of the harvest, that is, the total amount he gets at "batai" after he has received and paid the various customary "kharch." This, I suppose might be called the "rental value."

4. No answer required in view of answer to question 3.

5. No.

6. No answer required in view of answer to 5.

7. Considerations of quality of soil, nature and cost of cultivation, productiveness and value of produce, method of irrigation, availability of water, etc.; crop experiments are useful.

8. This is not practicable in Sind.

9. No answer required in view of answer to question 8.

10. Yes, taking "rental value" to be what I have described in my answer to question 3. It is however extremely difficult to achieve accuracy.

11. So far as I am aware 40 per cent. has been adopted as the maximum by most Settlement Officers of recent years. I doubt however if it has ever been reached. It is as I have stated above extremely difficult to ascertain what percentage is actually being charged and other considerations have to be taken into account such as the principle mentioned in question 3.

12. No, I consider that it is impracticable, and that, were it practicable, it would, in Sind, serve no useful purpose.

13. Yes. They sometimes fetter the Settlement Officer with regard to individual villages (dehs) especially where there has been a sudden increase in rice, but the line has to be drawn somewhere and these limitations are on the whole satisfactory.

14. No answer required in view of answer to question 13.

15. Yes as a general rule so far as Sind is concerned, but there might be exceptions.

16. No fixed period can be given. It would depend on circumstances in each case.

17. Yes, provided that where their advice differs materially from the opinion of the officers the latter should again be consulted on the point in question before a final decision is arrived at.

18. I have no experience of Bombay settlements and am not clear as to the significance of this.

19. No.

A. S. V. ACOTT,
Deputy Commissioner and President,
District Local Board, Upper Sind Frontier.

No. 1646-R.

Revenue Department,
Collector's Office,

Mirpurkhas, 9th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790—B—24 dated the 28th August 1924, I have the honour to give below my replies to the various points raised in the questionnaire:—

1. They are quite sound so far the revision of the assessment of land used for agriculture is concerned. I do not accept the principle enunciated in section 107 of the Land Revenue Code for revising assessment in the case of non-agricultural land. The value of non-agricultural land is not generally stable and the fluctuations depend often on speculation. It is therefore not a safe guiding factor for determining profit. The State charges tax on profits and value of land not being profit it seems desirable that assessment in the case of non-agricultural lands should also be revised on its rental value.

2. Rental value of land for both classes of land as shown above. But, of course, the average rental value should be taken over large areas, i.e., dehs, not for single numbers or plots.

3. In Sind assessment on agricultural land is revised on rental value. The word rental value includes rent recovered in kind. Agricultural assessment is determined in Sind by taking into consideration the following facts, viz., (1) quality of soil, (2) facility of water supply, (3) estimated out-turn, (4) prices, (5) economic condition of the people, (6) communications.

4. Needs no answer which is given in (3) above.

5. Such a distinction would be undesirable, and as I said above, rental value should be calculated on the average of whole dehs during the period of the preceding settlement.

6. None.

7. The principles stated in (3) above are quite suitable for conditions of Sind. The Record of Rights would generally be a fair guide for ascertaining rental value.

8. In Sind the tenants pay rent mostly in kind to the landlords in accordance with long standing usage; the share given generally varies according to the mode of irrigation.

9. The entire period of past settlement.

10. Yes.

11. Forty per cent. should be the maximum percentage of the rental value.

12. The scheme outlined by Mr. Shivdasani may be suitable for the Presidency proper. It is quite impracticable in Sind where the assessment varies with the mode of irrigation employed. Moreover in Sind for the purposes of assessment the deh is a unit. By the proposed scheme every field will have to be scientifically classified and assessed separately which will involve prohibitive cost and heavy work on the staff. It will also not suit the Sind conditions because productivity of field varies with the mode of irrigation which again is not permanently fixed but varies with the improvement or deterioration of the canal on which it is dependent. The Sind system is simple and well understood and has worked well, and it seems quite unnecessary to introduce complications.

13. They are quite suitable.

14.

15. The present period of settlement which has only lately been increased from 10 to 20 years is quite reasonable. But when a better system of irrigation is introduced, the period could very well be fixed at 30 years.

16.

17. The Collector might with advantage discuss the Settlement Officer's proposals with such a committee and forward the views of the Committee with his report, but, beyond this, I do not think any further action is necessary.

18. Yes. They should not be taxed in order to encourage landlords to effect improvements by investing capital. But this follows from my proposal that the deh and not the individual number or holding should be taken as unit for fixing assessment.

19. None.

Copies of opinions * of the following officers, etc., are enclosed for reference:—

(1) Mr. N. M. Sidiki, Deputy Collector, Nara Valley.

(2) Mr. Lalchand, Mukthyarkar, Umarnot.

(3) Mr. Hassomal, Mukthyarkar, Khipro.

(4) Secretary, Muslim Zamindars' Association.

I have the honour to be,
Sir,
Your most obedient servant,
HAMID A. ALI,
Collector of Thar Parkar.

* Not printed except the one from the Muslim Zamindars' Association.

No. 191 of 1924.

The Muslim Zamindars' Association Office :
Mirpurkhas, 15th September 1924.

To—The Collector of Thar Parkar.

Sir,

With reference to your letter No. 1646 R dated 8th September 1924, below the letter No. 1790/B-24, dated 28th August 1924, from the Secretary, Land Revenue Assessment Committee, I have the honour to give my opinion as under :—

I feel sorry to express that the time allowed for such an important subject as the Land Revenue Assessment which requires regularly considered and studied opinion was very short and in spite of my request to the effect that the time be extended to 25th instant no reply has as yet been given though I anxiously waited for it until this last date. I have not been therefore able to call the meeting of at least the Managing Committee of the Association so necessary for such a delicate and debatable subject.

Let it not be a matter of modesty for me and may plainly say out that I do not consider myself experienced and competent enough to give any decisive opinion on the subject. I will however keeping strictly close to general view point of zamindars express myself to the best of my ability but would yet consider this statement a personal one.

I will now discuss the questionnaire in its serial order and shall eventually deal on Mr. Shivdasani's proposal.

1. I think if actual feelings of the zamindars are measured it will be found that in the very beginning words "in revising assessments of land revenue" of section 107 of the Land Revenue Code would shock them since unfortunately every revision settlement they have experienced brings some or the other enhancement in the revenue rates. I am confident the word "permanent settlement" is more appealing and congenial to the zamindars' nature, and thus therefore they would wish to see this section (or others of the kind) sooner the better undergo such a change as to assure the permanent settlement. But until that the principles laid down in the section seem good though one point is worth consideration—(a) Value of land.

(a) I cannot understand what is exactly meant by the "Value of land", either value offered by the contractor or the sale value; I think both are unreliable and apparent failure for the purpose of assessments. If the contract offer is calculated to be the value, I suppose it shall hardly be the exact value because contracts are always given by the owners under some pressing need. Again the sale value is also not the reliable means to ascertain the quality of land because :—

(1) Best land is sometimes disposed off at petty rates according to the need of the owner who sells.

(2) When almost all land is occupied and when the capitalists' grabbing desire rises high, even worst tracts are sold on such high rates particularly in case of competition that hardly any best land would deserve.

It should therefore always be that the assessment should be calculated on net produce of the land which shall be flourishing or poorly as according to the supply of water and so would the rate of assessment vary accordingly.

2. For the alternative I have given suggestion in reply to the foregoing question. I think the land should be assessed with regard to its strength to give yield. I am however entirely against the fact that regard should be given to Railway and nearness of market in assessing the land. I believe none of the two at all adds to the happiness of the holder or more suitable and even exact to say that both of them augment his miseries and poverty. Both Railway and the market as a matter of fact drain away the produce and wealth of the holder. I hope you will agree with me that people farthest of the railway are better off than those who are under the down right effect of it. Even the Government realising the fact supports the idea to a great extent in their Government Resolution No. 2712, dated 27th March 1896, which states that extra rate for villages situated near railway stations is not of general application. Lastly I would put forth that permanence of assessment should be assured.

3. I of course do not agree that assessment should be based on the rental value of land.

4. I would therefore base the assessment as aforesaid on the net produce of land, and that also in kind as suggested by Mr. Shivdasani.

5 and 6. I do not see any necessity on making any distinction. As one purchases ease for income so does the other earn more on account of his own labours at the cost of his ease. Though the latter be rightly encouraged yet I feel the distinction will not bear good.

7. The rental value is unnecessary when the net produce is proposed to be taken into account. The rental value moreover is also deceiving and detrimental to a hari. Comparatively zamindars being very few and haris extensively many, land is sometimes given on singularly high rate which the land is not able to produce. It is unquestionable therefore that the haris have been reduced to a beggarly condition. Almost all of them live on "VERAO" or a daily (in

cases monthly) grant in kind for them and their families and rather mortgage their lives instead with those masters be they zamindars or banias, there may be other causes also I do admit but I believe this is the main one and the rest sort of side-issues from it.

8. Certainly it is the way to ascertain the rental value but instead of doing so the net produce be determined by ascertaining the average produce and then deducting the average cost on cultivation for past ten years.

9. Time is mentioned in the foregoing question.

10 and 11. The share of State whether on rental value or net profits or net produce should in no case be beyond 25 per cent.

12. I think Mr. Shivdasani's proposal is perfectly workable and certainly worth consideration; thus therefore I do agree with him in principle. It however touches the most delicate question and should therefore be widely made public and opinions of different shades of thought among zamindars obtained. I of course cannot accept the argument advanced by him with regard to the diminishing fertility of lands in India. Admitted that it is comparatively with other countries lowest here in India. Yet I suppose it has not reached the lowest point. It is observed that the yield of land is truly much slowly but still steadily lessening. So in order to obviate any danger of the kind a further allowance of 10 or 15 per cent. (other than 33 per cent. mentioned by Mr. Shivdasani) may be allowed while determining the average price after every period.

I think above percentage will also hold good for increased cost on cultivation if at all the fertility of land may be much improved by scientific devices because such implements required for the purpose will again unhesitatingly cost much more than what the present ploughs, etc., do.

I agree with Mr. Shivdasani so far as the assessment according to new system is less than present one it should be immediately put into force while disagree in the other case that if the assessment is more, then the present assessment may be continued with, without effecting any change.

13 and 14. I deem the present percentages of enhancement considerably great. I propose the increase of 25 per cent. for a group or taluka, 50 per cent. for a village, and 75 per cent. for an individual holding on the previous rates may be allowed but the total assessment should in no case exceed 25 per cent. of the net produce or net profit.

15 and 16. I propose that period of settlement should be permanent and till that is done I would suggest it should at least be 50 years.

17. I do not think there shall be any need for such a Committee in case permanent settlement is accepted but if otherwise I have no objection against the election of such advisory Committee. I do however propose that the elected number of the non-official M.L.C. majority may be 2/3rds of the whole.

18. I think if the present assessment is under 25 per cent. then it would surely be but just to enhance assessment so as to reach the proposed maximum.

19. Leaving aside the question of assessment on net produce or net profits of land even otherwise I feel this is the proper time when permanent assessment be assured to zamindars because the present rates have been levied after fully considering irrigational improvements, value of land, rental value of land, prices of articles, market and railway facilities. No further increase would be reasonable on account of above considerations after any number of years. Rental or any other value of land is as matter of fact unreliable, market and railway should doubtless be out of question and lastly the irrigational improvements have reached their utmost—what more can be done? The present system though apparently fascinating has yet been the cause of general discontent. Expenses have increased while the actual output much decreased. It is however much easy to guess the produce per acre but the practical yield is almost much different. Unfortunately most of land in Sind generally and in this district particularly is such that it becomes unprofitable after some cultivations. Unless some special efforts are made by zamindars to strengthen their land or some scientific methods of manuring are applied even the present rate of assessment would after some years be an unbearable burden on zamindars.

I do therefore think that permanent assessment should be without any delay assured to zamindars and then scientific plans introduced which they would easily accept since there would be no 'revision settlement or enhancement' hammer behind them.

I may now finish with few concluding remarks. I realise that the State has also its own wants and therefore grabbing desire to swell the treasures is but natural. I do not think the State is going to lose much if present assessment is continued but it shall surely affect though I hope not much the strength of treasures if the assessment thus fixed by a new system is less than the present rate.

I confidently believe that entire reputation of a State much depends on the happiness of its subjects. Present discontent which is promoting steadily is certainly due to economical bankruptcy which is growing every day and loses its resources. I understand that the permanent assessment at present rates or still less and that also in the Bombay Presidency alone is not the entire remedy for it yet it, will have undoubted effect.

I think it is the duty of every wise man and so also of wise State to be within his own income and make skilfully both ends meet without undergoing any debts or overburdening the poor rayat.

District Local Board Office.
Sukkur, 9th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Secretariat.

Sir,

With reference to your letter No. 1790/B-24, dated the 28th August 1924, I have the honour to forward replies to the questionnaire prepared by the Land Revenue Assessment Committee.

Your most obedient servant,

MIAN PIRBUX,
President,
District Local Board, Sukkur.

Replies.

1. The general principle laid down by section 107, Land Revenue Code, is very sound. It is very necessary that regard shall be had to the value of land and to the profits of agriculture.

2. No reply is required.

3. No.

The quality of all land in the same deh cannot be similar. It has been noticed by experience that in case of one s. no. the profits arising out of the crop are enormous, whereas in the adjoining s. no. though it may be dependent on the same Karia, the crop raised on it is only nominal. The whole thing depends upon the quality of soil. Rental value of land cannot be accurately determined.

In cases where it has actually been rented out, it will be a simple matter to ascertain the rental value of a particular field, but it will be a wrong policy to determine the rental value on the figures of the adjoining s. nos.

4. Assessment should be based on the kind of cultivation and kind of "peeche" (mode of water supply) on which the land is settled.

5 and 6. It is not necessary to make any distinction.

7, 8 and 9. Rental value is not required at all for reasons explained in paragraph 3 above.

10. As rental value of each s. no. is very difficult to be correctly ascertained, it will not be desirable to fix any percentage.

11. Fifty per cent. is really too high a percentage to be fixed. The land owner has to incur a heavy expenditure on cultivating the field upto the time of "batai".

12. The scheme proposed will not be practicable. It is liable to abuse. It will moreover require a heavy establishment to cope with the work. My experience is that in places (i.e., Indian States, etc.) where the system of fixing the assessment in kind is in vogue, it is not appreciated by the public.

13 and 14. The present maximum limit should not be adhered to. I would suggest the following maximum limits—25 per cent. for a taluka, 50 per cent. for a single village and 75 per cent. for an individual holding.

15 and 16. The period of settlement in Sind should be the same as in the Presidency; i.e., 30 years.

There may however be an exception to the general rule that in talukas or dehs which may be improved at a considerable cost by new schemes of canals, the settlement period may be reduced.

17. The appointment of an Advisory Committee of the nature suggested will certainly be a step in the right direction. It will enable Government to have the views of the public before them, before arriving at any conclusion.

18. As this refers to the Presidency proper, I am unable to offer an opinion on it.

19. No other remarks.

MIAN PIRBUX,
President, District Local Board, Sukkur.

No. 1890 of 1924.

Revenue Officer's Office :
Karachi, 14th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to forward herewith my reply to the questionnaire received with your letter No. 1790-B/24 dated the 28th August 1924.

I have the honour to be,
Sir,
Your most obedient servant,
N. H. HEY,
Revenue Officer,
Lloyd Barrage and Canals Scheme.

Replies.

1. Yes, on the whole, subject to the remark that the phrase "value of land" is rather vague. If it means the capital value of land then different considerations arise from those involved if the basis of valuation is the rental value. In dealing with building sites in towns where the land revenue is rather of the nature of a "ground-rent" or "chief-rent", such as is levied by the ground landlord in English cities, and the capital value is probably the easier and better basis of assessment, the more so as the rental value is in many cases potential rather than actual at the time it is fixed. But for agricultural land the rental value is, I consider, the best basis of assessment and the "profits of agriculture" referred to by the Land Revenue Committee should be merely one factor in estimating that value.

2. The only alternative I suggest is to base the assessment on the average gross yield, making it a definite fraction of the same as was the case in all the old Native Indian Settlements.

3. Yes, as a rule, but where the State is dealing with cultivating peasant-holders the rental value tends to become obscured and can perhaps only be expressed as a given fraction of the gross profits from the land.

4. The only alternative it seems to me is the old Indian Rule of the State taking a fixed fraction of the gross yield. This as a basis of assessment is probably simpler and more easily understood by the people (as it is certainly more in harmony with Indian tradition) than a tax on "rental values" but is hardly so just and accurate, provided the rental value can be ascertained.

5. Theoretically it is desirable to discriminate in favour of the cultivating holder and against the landlord who is a mere rent taker, but in practice it is difficult. The same man may be a cultivator of some lands and a mere rent taker for others, or he may co-operate with his tenants in some matters and not in others. There might very well be however some discrimination against the absentee landlord, the man who does not live on his lands and does not do anything towards cultivating and improving them himself.

6. I would suggest fixing the general rate of assessments with a view to securing the State a fair proportion of the landlord's rents and then allowing a rebate, say, of an anna in the rupee or so, to the holder who could prove that he lived on and took an active personal part in the actual cultivation of any land.

7. This is answered under question 8.

8. Yes, where there are enough tenancies to give a reliable average for the tract. Produce rents can be converted into cash at average prices and then treated as cash rentals for computation, but where the system is one of "battai" (metayer tenancy), as in Sind, all that can be done is to ascertain, as nearly as possible, the net share of the outturn taken by the landlord and then to estimate the average yield. Where there are too few tenancies to be a safe guide and the land is nearly all held by cultivating peasant occupants all that can be done is again to estimate the yield and then work out;—by comparison of such rentals as are forthcoming, the customs of "battai" and if any, in this and neighbouring or similar tracts, and the like—; what portion of this may be assumed to be the landlord's share, and treat this as the rental value. If this proves too vague the only alternative is to fall back on the old Indian principle of a definite fraction of the gross outturn as the revenue due to the State.

9. For practical guidance I consider the last ten years the best all-round period to take. But at the same time a settlement should not be based too absolutely on the figures of the previous ten years as giving the rental value. The history of the last 20 or 30 years should at the same

time be examined, to see the upward or downward trend of rents and values, and an intelligent appreciation of the factors likely to cause such upward or downward trend in the future earnestly attempted, and a corresponding allowance made for or against, in fixing the assumed "rental values" on which the assessment is to be levied.

10. Yes, assuming the "rental value" can be ascertained accurately enough in any given tract to safely base the assessment on it.

11. I consider the *maximum* should be 66 per cent. inasmuch as the theoretic maximum is in practice never reached, because a settlement always having to be framed on estimates and averages the landholder (as against the State) is now-a-days invariably left a considerable "margin of safety" in fixing the rates. An absolute maximum of 66 per cent. would in practice mean assessments not exceeding 50 per cent. of the rental values.

12. Mr. Shivdasani's proposed scheme is open to several objections. In the first place it is in many cases quite impossible to fix on any one crop (or even any combination of 2 or 3 crops) as the permanent characteristic of the land and the measure in which its rent should be expressed, and this is specially the case in an irrigated tract like Sind. Lands change from one crop to another not only because of private improvements;—which Mr. Shivdasani seems to imagine explain all such changes—; but because of changes in the mode and kind of irrigation due to the construction of new canals by Government or the improvement (or *per contra* in some cases the deterioration) of existing ones, and following on changes in irrigation the very character of the soil and its suitability for particular crops not uncommonly changes under certain conditions.

It is impossible to deny to Government a share in the enhanced yield and quality of crops due to irrigational improvements; to do so would simply prevent any such schemes being undertaken in future; and equally unjust to deprive the State of a share in the increased productivity of the land due to other general causes or to the action of Government or the community, such as the improvement in transport facilities, the introduction into general use of better tools and machinery, the more plentiful and cheaper supply of manures, the growth of population and the increase of education and skill among the people.

To let all such benefits be diverted from the State coffers to the pockets of private landlords would be to gratuitously repeat in India the prime disaster of English history, whereby life in general and industry in particular is heavily taxed and hardened for the benefit of a parasitic class of ground landlords;—parasitic that is in their quality of ground landlords, whatever services to the community individual members of this class may render in other capacities—. Yet Mr. Shivdasani's proposal would deprive the State—and thereby the people as a whole—of any share in all such benefits or indeed of any possibility of increased revenue from increasing value of lands except by the sole rise in the prices of agricultural produce. And Mr. Shivdasani proceeds to rob the State of the full benefit even of this, by proposing to limit very narrowly the enhancements that may be made at each revision, regardless of whether prices have risen 50 or 100 per cent. even, while insisting on the full benefit of any fall being given at once to the landholder. I certainly cannot agree with him that "we will therefore have all the advantages of a permanent settlement without in any way sacrificing the interests of the State". On the contrary I contend that under such a scheme the interests of the State will be sacrificed all along the line in favour of the landholders.

Any scheme for a permanent settlement, even though the rates be fixed in terms of produce and not of currency, as proposed, means denying to the State (and hence to the people as a whole, whose only organ of expression and representation the State is) the future benefits of all improvements due to State or communal action, and if the individual landholder has an equitable claim to enjoy the enhanced profits resulting from private improvements certainly the State (as representing the people or the nation) has an equally strong claim to reap the full benefit of all public improvements.

13. Emphatically not. The 33 per cent. limit was, at the time of its introduction, specially stated to be a temporary measure to meet temporary and exceptional circumstances, the collapse in prices, particularly of cotton, following the artificial inflation of the American Civil War. Unfortunately instead of being reconsidered and revised—, as clearly intended by its authors—, when conditions changed and prices assumed a continuous and often rapid upward tendency, it grew into a kind of official fetish, too sacrosanct to be questioned or disputed. The result has been that the State (and hence the community as a whole) has lost nearly all the benefit of a continuous and very great rise of prices and has had to receive payment of its dues in a continually less and less valuable currency, this limit preventing the assessment being raised to anything like corresponding with the mere difference between the value of money, expressed in terms of agricultural produce, at the beginning and the end of a 30 years settlement; without regard at all to other causes justifying and calling for enhancement.

Thus the 33 per cent. limit and the 30 year guarantee together have, in effect, given us most of the disadvantages of a permanent settlement combined with all those of a temporary one, and the real benefits of neither.

14. For alterations due solely to the rise and fall of prices or changes in the purchasing power of the rupee there should be no maxima of enhancement, just as there are none of reduction. If prices have on a sufficiently long and carefully ascertained average doubled, or (which is the same thing) if the value of the rupee expressed in terms of agricultural produce has fallen by half, then obviously the State ought to receive twice as many rupees as before, since, if it were paid in kind, it would get twice as much for the goods so received in the open market. In fact the previously existing land revenue should be expressed in terms of produce, *i.e.*, so many maunds and seers of each and every kind of crop that can be grown listed as could be bought for the monetary assessment of a field at current prices when the settlement was introduced, and at the next revision the same quantities of each kind of produce should be taken from the old list and their prices in rupees annas and pies as prevailing then set down opposite them and these, averaged for the principal and most important crops, should automatically be the rates due under the new settlement apart from all questions of enhancement or reduction on other grounds.

In fact the first part of every settlement report I consider should simply consist in ascertaining and setting forth what is the proper equivalent now for each small tract in terms of cash, of the existing rates as they were when introduced, looking to the value of the rupee, as expressed in terms of agricultural produce, then and now.

This part of a settlement report should be quite independent and self contained, being a pure examination into past and present prices and the corresponding value of money, with of course, a reasonable allowance,—clearly and separately explained and justified—for estimated future tendencies, upwards or downwards of prices and money-values during the ensuing settlement period.

This part of the report would simply define what should be the proper equivalent, in terms of present currency, of the existing rates, assuming them, on a produce basis, to remain unchanged and it should be susceptible of criticism by the public and Government alike and of modification or rejection on its own merits independently of the rest of the report, and when finally accepted its conclusions and their precise effect, with a brief 'resume' of the grounds therefor, published and explained.

The second part of a settlement report should then be a careful consideration of all the reasons for raising or lowering the existing rates, considered in terms of produce, and freed from all the embarrassing complications of price fluctuations.

Such raising or lowering should be expressed not in terms of money, but of a *percentage* enhancement or reduction of the rate or alternatively as the raising or lowering of the rate by so many annas in the rupee, and it should be justified only by showing that owing to changes in conditions of climate, irrigation transport and labour facilities, etc., etc., the average yield or the average proportion of it swallowed up in costs of cultivation has altered one way or the other.

This part of the report should also be separately and independently open to public criticism and to modification or rejection by the sanctioning authority. Once it was passed the percentage enhancement or reduction sanctioned on the existing rates (considered on a produce basis) would simply be applied to the present monetary equivalents as ascertained and set forth in the first part of the report—in the form of course in which the latter was finally passed.

The existing percentage limitations on enhancement might very well be adhered to as regards this second part, where alone, I contend, they should find their proper place. But they should have nothing to do with the first part, which would deal solely with a question of fact not of policy at all, *viz.*, what is the present monetary equivalent looking to prices of agricultural produce and the corresponding value of the rupee, of the existing rates as they were when introduced?

The only limitation I would put on the purely monetary enhancements due to this cause would be a provision for gradual introduction. The difference between the old and the new rates whether due to changes in prices and monetary values as settled in part I, or to revision of the actual rates as conceived in terms of produce under part II, should be levied, if it resulted in enhanced rates, only by successive increases of 25 per cent. (= 4 annas in the rupee) at a time in three year intervals. Thus a total increase of 63 per cent. would be levied, 25 per cent. at once on introduction of the new settlement, 50 per cent. (*i.e.*, 25 per cent. more) after 3 years and the full 63 per cent. (*i.e.*, the remaining 13 per cent. added) after 6 years from its introduction.

15 and 16. For the reasons given below in my answer to question 19 I consider 25 years a better term than 30, as corresponding more with the average life of a generation in India. In Sind conditions of irrigation, the predominant factor in Sindhi husbandry are liable to such rapid and extensive changes that even the present period of 25 years is too long, unless very clear and explicit provisos are made that any material change in irrigation will necessitate a revision regardless of whether the period has expired or not.

With such a proviso the same term of 25 years might be adopted both for Sind and the Presidency.

17. No, such a body would not work well. Non-officials with their own business to attend to would seldom find time to carefully read through and study long settlement reports with

their dry and uninviting statistical tables and without such close study really valid criticism is impossible. Besides the bigger a Committee the less is it able to get through any real work—especially technical work—and the more does its time tend to be wasted in vague and irrelevant debate and contention. Any such advisory board must, to be efficient, be very small and composed of men who know the business to be dealt with thoroughly and can devote full time to it, conditions which preclude such a committee as proposed with a non-official majority. Even the Cabinet in England only meets to decide important questions of policy and principle, the detailed carrying out of the policies and principles laid down;—such and no other is a settlement report when analysed—; is dealt with in the separate ministries by small boards of permanent trained officials, with only one non-official, the presiding minister, included.

Such a Committee as suggested might consider and recommend to Government the broad guiding principles and policy to be pursued in regard to settlements, with a view to its recommendations being embodied in legislation or in standing executive orders, but it would, in my humble opinion, lead only to delay and confusion to require such a body to deal with and decide on the detailed proposals for applying such principles and policy to each particular concrete case.

18. This question I consider depends a good deal on how the land revenue is regarded, whether as a rent or as a tax. If as a rent then the tenant has the same equitable claim to protection against having his rent raised because of improvements to the land effected solely by himself at his own proper cost as is secured, say, by the customary "Ulster tenant right" and the subsequent legislation, more or less based on this, in Ireland. But if, as most Indian politicians and publicists insist, the land revenue is a tax on land and agricultural profits there is no more reason why an increase in such profits due, wholly or partly, to the landlord's own exertions should, be exempt from taxation than why the enhanced profits of a mill-owner or shopkeeper, due to his own improvements in the business, should be exempt from any income tax or property tax.

19. I would suggest the following as an alternative to Mr. Shivdasani's scheme of a permanent settlement. It is, I think, equally in consonance with the ideas and traditions of the agricultural population and likely to appeal to their sense of fairness while securing to the State its fair share of profit from the land.

Alternative Scheme.

If a permanent and easily understood basis for the land revenue is to be sought it would, I suggest, be better to revert to the old Indian system and fix the share of the State at a definite fraction of the gross yield. Under most of the old settlements (*e.g.*, that of Todarmal under Akbar) the State's share was taken as 1/3rd but the modern State could well be more generous and fix it at 1/4th only. For some crops like sugar-cane or high lift lands in irrigation tracts where the expenses of cultivation are unusually heavy and the yield largely depends on such heavy expense being incurred on manure, Persian wheels, or pumping engines, etc., a lower fraction, say 1/6th or even 1/8th could be equitably fixed, but all such would be special cases. The difficulty of ascertaining what such a fraction amounts to on the average and then translating it into currency is no greater than the difficulties of Mr. Shivdasani's scheme, which also necessitates that "the average gross produce of each field for the last 10 years should be ascertained". Nor is it much greater than the present difficulty of ascertaining "rental value" in a tract like, say, the most of Sind,—where cash rentals are either very few or wholly lacking.

It might be urged against it that the State would thus take its quarter share of the benefits arising from private improvements, but seeing that the landlords would on the other hand get their three-quarter share in the benefits of public improvements there is no injustice to them involved. It would still be necessary to reascertain the gross yield—of which the State's fraction would be taken—from time to time but this need only be done as a rule once in a generation. The period I would suggest for such revision is 25 years. Twenty years is less than the average life of a generation, and 30 years (the present presidency period is too long in India, where with early marriages and the swift maturing and ageing of the population there are on the average, four generations to a century and not three only as in Western Europe.

There would need to be a proviso that the reascertaining of the average gross produce could be undertaken before the 25 years' period expired if there had in the meanwhile been marked public improvements, such as new irrigation schemes, which were certain to considerably enhance the yield immediately; but on the other hand it could be laid down that in the absence of any public improvements (or *vice versa* any specific causes of deterioration, such as failure of formerly existing irrigation, etc.) the previously ascertained "average gross yield" would be confirmed again for another generation.

This "gross yield" and consequently the State's share, should be expressed in terms of produce for each kind of crop grown on the field, thus the landholder would know for each crop he grew how many maunds or seers of grain or cotton or hay he had to pay. After this

prices should be carefully and accurately ascertained for each tract ;—from actual sales, traders' books, etc., not casually and more or less arbitrarily as is too often the case in taluka offices at present ;—and they should be averaged and fixed not once in ten years as proposed by Mr. Shivdasani (such a period is too long and allows for the chances of too many fluctuations within it) but once every five years ; *i.e.*, 4 times in the 25 years period. Abnormal years, *e.g.*, of famine or war panic, should of course be excluded and other years preceding or following them taken into account instead. These quinquennial price averages would be the basis of conversion of the previously assessed produce rents into cash. Enhancement owing to rise of prices (or, what is the same thing, fall in the value of the currency) could be limited to 25 per cent. = 4 annas in the rupee, for any quinquennium, and a further safeguard might be introduced by allowing any landholder (or combined group of landholders) whose "produce rents" would amount to a given and easily marketable minimum, to elect when the "conversion prices" for the next quinquennium were published, to pay, for that quinquennium, in produce instead, to be delivered by him at the nearest market or other convenient local centre fixed by Government. Any one so electing would have to give specific delivery of the quantities due from him throughout the 5 years, or on failure to pay the highest price quoted in the local markets, for such quantities as he failed to deliver. Also in collecting the prices statistics wholesale prices only should be taken for those months of the year during which crops are, in the normal course, actually available with the landholders and cultivators and are being sold by them to the dealers neglecting any subsequent variations when the stocks have usually all passed into the hands of merchants.

N. H. HAY,

Revenue Officer, Lloyd Barrage and Canals Scheme.

No. Camp of 1924.

Camp Mirpurkhas, 14th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B/24, dated the 28th August last, I have the honour to enclose my reply to the questionnaire prepared by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

GULMAHOMED ABDUR REHMAN,
Deputy Director of Agriculture, Sind.

Replies.

1. Yes.
2. None.
3. Yes.
4. Please see the answer above.
5. Properly speaking the non-cultivating landlord should pay more assessment because in such holdings no improvements as a rule are effected and such men having more than one interest and being almost gainers even in the event of the failure of the crop should in justice pay more to the estate than those who cultivate their lands themselves.
6. The non-cultivating landlords should pay 10 per cent. more than the prevailing rate of assessment.
7. By means of carefully conducted crop experiments and also by the prevailing rate of rent or "Grio" as is charged by landlords to tenants.
8. Quite so.
9. Three years.
10. Yes.
11. Yes, 50 per cent.
12. The proposed scheme is too elaborate to be put into practice.
13. I think these limits are suitable.
14. Please see the answer above.
15. Yes but the period for Sind may be extended to 30 years soon after all the existing irrigational schemes have come into operation.
16. Please see the reply above.
17. Yes it seems a good idea, but to begin with, the majority should be of officials.
18. I approve of the practice in the Bombay Presidency but it seems very difficult for the Settlement Officer not to be influenced by the better growth of the crop and its outturns due to improvements of the land.
19. None.

GULMAHOMED ABDUR REHMAN,
Deputy Director of Agriculture, Sind.

Replies.

1. I accept the principle laid down in section 107, viz., that in the case of land used for the purpose of agriculture regard shall be had to the profit of agriculture. I do not accept the principle that in revising assessments of land regards shall be had to the value of land. The value of land does not always depend upon the profit from the land. Therefore the value of land, should as a factor be eliminated from consideration in revising assessment of land. I think the section should be amended by taking away its first part and by adding the word "only" at the end. The section should run as follows:—

"In revising assessments of land revenue of agricultural land, regard shall be had to the profit of agriculture only".

The proviso to the section should remain as it is.

In this connection, I would propose that a rule should be enacted under section 214 or some other section in which it should be made obligatory on the Settlement Officer appointed to revise the settlement of a taluka, to invite the holder of every field to bring to his notice any improvements he may have effected and to give his decision in each case, whether the improvement claimed has been made or not.

My reason for enforcing this obligation on a Settlement Officer is that in Sind, no Settlement Officer has at any time during the last 40 years exempted any land from increase on account of improvement. The provisions of the section in Sind have therefore remained a dead letter. A provision of law on a statute book is no good, unless it is enforced, and the only way to enforce it is to require of the Settlement Officer to note and decide whether an improvement has or has not taken place.

3. I agree that agricultural assessments should be based on rental value of lands. Where no rental value exists, assessments should be made on the net profit of land, found out by a committee of Amins after carrying out crop experiments, and assessing the cost of cultivation. The Settlement Officer, being a servant of the Government, is seldom impartial enough to fix the net profit in the right way. The way in which Settlement Officers have performed this duty in Sind gives one no hope or encouragement that they will act impartially and judiciously. They seem to be possessed with the idea, that their duty lies in over-assessing the gross produce of land and underrating the cost of cultivation so as to lead to enhancement of assessment cost of cultivation. A committee of Amins, is likely to act as an independent tribunal, the settlement officer having an equal voice in the decision, but not a predominant voice.

7. I should prefer to answer question No. 7, in this place, for it relates to the rental value and it is desirable to answer it along with question No. 3. By rental value I understand the actual rent which a willing lessee will be prepared to pay to a willing landlord in the open market. In Sind leases of agricultural land are very rare. Zamindars mostly have their lands cultivated by haris on the batai system. Where leases are executed, they afford a sure index of the rental value. Where land is cultivated on the batai system, the share of the Zamindar represents to him the cost of clearance and bundwork, wages paid to kamdar, karara and wahi, stable expenses, the interest on capital spent on the field work, and many other sundry expenses. Over and above these is his own charge for supervision. The balance will represent the rental value of land. To find out this real rental value, it is essential that an independent tribunal should assess the gross produce and the cost of cultivation. On this tribunal both the Government and the zamindar should be represented. An umpire will serve as a check on the vagaries of both. Unless a tribunal of this kind is set up, the fixity of the rental value by a Settlement Officer is a mockery and delusion.

5 and 6. A distinction between a cultivating and a non-cultivating landlord is neither desirable nor practical. It is not desirable because a man who works with his own hands ought not to be discouraged by being taxed higher than the man who employs labour. It is not practicable because a cultivating landlord in one year may be a non-cultivating landlord in the next. The rates of assessment should not fluctuate with the whim of the landlord, who occasionally might be a cultivator as well.

8 and 9. In Sind there is no open competition by tenants to landlords. The pressure of the population on the soil is not so great as to induce any such competition. Therefore I believe this question need not be answered so far as Sind is concerned.

10 and 11. I would answer this question in the affirmative and I would fix the maximum to 25 per cent. A maximum of 50 per cent. is too high and would kill all incentive to agricultural enterprise. The industry of agriculture should be allowed to thrive, and thriving landlords are a bulwork to the State, for men who have very little stake in the country will not care to stand by the Government, specially a foreign one, in the hour of need. What support would you expect in War from inpecunious farmers? Instead of looking askance at fat zamindars, Government ought to look on them with an eye of pride. I think English officers who have served in Sind know very well, to what use they put zamindars when help is required. Sind is still a country in which status avails where money fails. It is enough if Government contents itself with 25 per cent. of the rental value of land.

12. The scheme is an ideal one, but the revision at short intervals of the price of the permanent assessment in kind will be a great disturbing factor. Another drawback is that it will entail great labor to assess the produce of each field. In principle, however it is quite correct since each field is a unit for assessment, and it should be the duty of Government to fix the net produce and the share due to Government from each field. In practice the system is too difficult to work.

13 and 14. Revisional settlements should not contain any proposals beyond increases of 10 per cent., whether of individuals or groups or talukas. The present limits of 33, 66 and 100 per cent. are shocking and if carried into practice will result in great oppression.

15 and 16. In Sind, I would increase the period of settlement to 60 years in cases of lift land and to 30 years in cases of flow lands. Lift land on an average is cultivated once in 3 years. A settlement of 60 years gives only 20 crops to the cultivators and I think in all fairness, that much respite should be given to a man who is so inconveniently situated. 30 years' settlement to flow lands on the basis of the existing settlements in the Presidency appear to be open to no exception.

17. The proposal contained in this question of appointing an advisory committee meets with my entire approval. The reasons are obvious and Government will do well in carrying into effect the proposal without any loss of time.

18. I approve of the exemption of improvements from enhancements for all time, and not for a period only. In order to make this provision effective in practice, at every settlement, improvements exempted and disallowed from exemption, should be recorded, and the Settlement Officer called upon to serve every landlord with a notice to bring to his attention all cases of improvements. In Sind enhancement affects every field, whether improved or not.

19. Connected with the settlement in Sind are several questions in which the Commissioner wields a power which is neither bestowed on nor exercised by the Government of Bombay. The Commissioner in Sind is a complete law unto himself. He frames rules and modifies, withdraws or cancels them as "fate or fancy carries." Neither the Land Revenue Code, nor any other law has any controlling influence upon him. His book of "circulars" is like the edicts of the Czar of Russia. These circulars contain rules which affect the rights of the landlords of Sind in a variety of ways. The following may be mentioned by way of illustration :—

1. Fallow rules.
2. Remission of assessment.
3. Huri grants.
4. Boundary marks.
5. Trees. Rights to on the banks of Government canals and private karias.

So far as I am aware, there is no provision of law which authorizes the Commissioner in Sind to make any rules on these and kindred topics. The Land Revenue Code enables the Governor of Bombay in Council to frame rules on certain subjects under sections 213 and 214 of the Bombay Land Revenue Code. This power is not and cannot be delegated to the Commissioner in Sind. Even if the provisions of Act V of 1868 (The Sind Delegation Act) were to be impressed into service it will be discovered that it is not possible to legalize the rules of the Commissioner's "circulars."

The rules relating to fallows and to remissions are the most important. They were considered by the Commissioner of Sind, who first introduced them, as the integral part of the settlement in Sind. The Commissioners-in-Sind of more recent times have ridden roughshod over these rules and by amending and withdrawing them, they have twisted and distorted them out of all shape, and thereby trampled upon the vested rights of the Sind Zamindars. What was granted at one time as a matter of right is considered to-day as a matter of favour. A million of acres has during the last 20 years been confiscated by Government to itself by the aid of the "fallow rules". Little did the Sind Zamindars dream when these rules were first enacted that they would be deprived of their lands slowly but surely. This "campaign of confiscation" has gone on, unchecked, till it has startled even the Commissioner in Sind. He feels "impressed" as he writes, but he does nothing to check the evil. On the contrary he tightens the screw as follows :—

Fallow forfeited land not to be given back in the barrage area.

Fallow forfeited land not to be given on canals on which there is restriction of water.

Fallow forfeited land which is more than ten years old, not to be given back.

These orders and many more like them, are all *ultra vires* directly in contravention of the rules giving solemn pledges that there is a lien on fallow-forfeited lands, that these should not be considered as finally forfeited to Government but *held in deposit* for their owners pending payment of a year's assessment.

It is most essential that the Commissioner in Sind like other Commissioners should be vested with defined powers under the law, directly controlled by the Government of Bombay. Sind is no more benighted now as it was in 1868 when Act V of 1868 was enacted. That Act must be repealed without delay. Sind is within 40 hours of reach of Bombay by rail or boat. It is a part of the Presidency and has got as good a claim to be under the direct control of the Government of Bombay as the Southern, the Central and the Northern Divisions. The old methods of rule in vogue fifty years ago, cannot be valid now.

The rules which govern Sind should be made by the Bombay Government in the full light of the day under the provisions of law duly made, so that it should not rest with any particular Commissioner to drive a coach and four through them as he pleases.

Hyderabad,
30th October 1924.

HIRANAND KHEMSING.

Translation of a Sindhi letter.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790 dated 28th August 1924 forwarding a copy in English of the Memorandum about Land Assessment I submit herewith my replies thereto.

(Signed) K. B. DURMAHOMED KHAN BARAKZAI,

Garhi Yasin.

A. M. GREEN,

Sindhi Translator to Government.

Replies.

With reference to a copy in English of the Memorandum about land assessment it is submitted as follows :—

(1) With regard to the question whether land revenue may be levied in kind, I submit that land revenue may not be levied in kind but in accordance with the usual practice.

(2) With regard to the question whether land revenue may be assessed on 'Danai' (Sale of standing crop), I submit that 'Danai' is not in vogue on our side.

(3) With regard to the question whether the period of settlement may be raised from twenty to thirty years as is the case in the Presidency proper, I submit that the period should be fixed at thirty years.

(4) With regard to the question whether settlements may be made by a Settlement Officer or by a Committee to be appointed for the purpose, I submit that a Committee may be appointed.

Note.—With regard to the remaining questions I submit that as our taluka is to be included in the Sind Barrage Area I cannot answer them. Until the new conditions have been established it is difficult to say what will be the state of things.

(Signed) K. B. DURMAHOMED KHAN BARAKZAI,

Garhi Yasin.

A. M. GREEN,

Sindhi Translator to Government.

No. 892 of 1924-25.

District Local Board Office,
Mirpurkhas, 11th October 1924.

To—The Collector, Thar Parkar.

Sir,

With reference to your endorsement No. 1646-R dated 18th September 1924, on the subject mentioned above, I have the honour to answer the questionnaire seriatim as under:—

1. I accept the general principle of assessment though I think the permanent settlement should be desirable.

2. I have no alternative to suggest.

3. Rental value of lands should not be the basis on which assessment should be fixed as this practice is not in vogue in Sind and its introduction will be fraught with inconveniences. Lands in Sind are given away to Haris on shares which are $\frac{1}{2}$ or $\frac{1}{3}$ rd in the case of lifts and $\frac{1}{3}$ rd in the case of flow cultivation.

4. The practice obtaining at present should be continued, that is the capacity of the soil and its outturn should be the determining factor for agricultural assessment. I am not in favour of rates being revised on the system suggested by Mr. Shivdasani. He says the assessment may be revised on the capacity of soil but the productivity is also to be taken into consideration. In order to determine the latter it is necessary to perform crop experiments. In doing it the Khasras of the zamindars are to be inspected. But the zamindars do not keep Khasras, which is again a difficulty as illiteracy has not as yet departed from the zamindari class. If the zamindars are given to understand that the assessment will be based on the capacity of soil, then they must keep munshies for the purpose of reckoning which if done by some will be impossible for others to do, while the former will be saddled with an additional finance the latter will be destitute of the facilities which are the outcome of adoption of the system. Besides there is danger of the zamindars not keeping right Khasras. At any rate it is a temptation which may not fail to victimise. To avoid an illegitimate act is a council of perfection which is alone possible when public opinion is sufficiently educated.

5. If some distinction is marked between the two classes the zamindars will give up taking personal pains and resort to cultivation by Haris.

6. I propose no distinction.

7—11. The practice of giving lands on rent is very rare in Sind and its introduction will not be a welcome one.

12. I believe this practice will not be a safe one and should not be introduced. The practice in vogue is working satisfactorily.

13—14. I am in favour of some modification. I shall recommend maximum limit of enhancement at a revision settlement to 20 per cent. for a group, 30 per cent. for a taluka and 40 per cent. for an individual holding.

15—16. So far Sind is concerned the normal period has been doubled very recently and if possible I shall recommend 30 years to be the normal period for Sind.

17. The procedure in practice is sufficient but I have no objection to the appointment of a Standing Advisory Committee.

18. The improvement effected since the introduction of the first settlement should not be permanently exempted but they should be assessed after 30 years the period of the settlement for the Presidency proper.

19. I have no remarks or suggestions to offer.

I have the honour to be,

Sir,

Your most obedient servant,

SAYED G. N. SHAH,

President; District Local Board, Thar Parkar.

No. Rev.

Ahmedabad, 6th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

I have the honour to enclose herewith my answers to the questionnaire together with my note on the draft scheme prepared by Mr. Shivdasani as desired in your letter No. 1790-B/24, dated 28th August 1924.

I have the honour to be,

Sir,

Your most obedient servant,

J. H. GARRETT,

Collector of Ahmedabad.

Replies.

1. Yes.

2. No answer required.

3. I consider that the word "based" in this question is not appropriate. Rental values are the best evidence available to show the *profits* of agriculture but I do not agree that they are the basis for fixing assessment.

The use of rents as evidence is necessitated by the fact that direct evidence of the profits of agriculture is impossible to obtain. By direct evidence I mean an arithmetical calculation of the costs, the gross receipts and the net balance remaining as profit. Rental statistics afford a near indication of profits but are to be studied with caution for a reason which I will explain later. In a perfectly free contract if a landlord is willing to receive Rs. 100 and a tenant to pay the same, Rs. 100 may be assumed to be the profit which the landlord would expect to make after paying for the cultivation by hired labour, or after putting a valuation on his own bodily exertion if he cultivated it himself.

But caution is necessary because free contracts are exceptional. There may be competition among landlords or competition among tenants; rents are then forced up or down. Another point to be noted is that rental statistics must be collected in substantial quantity before they can be used effectively. I entirely disagree with the policy of accepting even scanty data as better than none. Very misleading results may ensue from the use of a few figures. In such cases it may be better to exclude the figures altogether and work on other methods.

4. I would repeat that the basis for revision of agricultural assessments is, and should be the *profits* of agriculture. Rental value is merely one of the guides to ascertain the profits; it is not the basis of assessment.

5. Assessment on land should have nothing to do with the status of the occupant. There would be great practical difficulties in classifying cultivating and non-cultivating occupants; such a distinction would also be contrary to the equitable principles of taxation.

6. *Nil.*

7. The form of this question appears to be appropriate only in case the answer to question 3 was in the affirmative. There is no great difficulty in ascertaining the rental value of land. But this is not the true aim of a Settlement Officer's inquiries. At the risk of repeating myself *ad nauseam*, I assert that the aim is to ascertain the profits of agriculture and that the inquiry into rental value is merely a step towards that end.

8. I agree that to ascertain real rents the figures of the years immediately preceding the revision settlement should be taken. Abnormal prices do not affect rents and it is not desirable to exclude any years from the period taken. To avoid misunderstanding I explain that by "abnormal" I mean any temporary departure from the prevailing level of prices of agricultural produce, due to some exceptional glut or shortage.

9. Five years preceding the revision settlement is the best period to take. This is long enough to show whether there is a marked upward or downward trend of rents; it is dangerous to take a longer period as it is difficult to verify and ascertain the real nature of transactions occurring at a considerable distance of time.

10. A maximum percentage of the profits (as ascertained from rental value and other data) may be fixed as the assessment which the State is entitled to take.

11. Fifty per cent. is a reasonable maximum. For many years this has been unofficially recognised by Settlement Officers as the limit. There is no objection to giving this limit the force of law.

12. No. (*Vide* note appended).

13. The present limits of enhancement of assessment at revision are suitable. In many cases the State could justly impose increases greatly in excess of these limits but sudden and large enhancement always hits the occupant as he naturally adapts his expenditure to his income. He must also have security and a chance to improve his standard of living. I would not deprive the occupant of the surplus which a rise in prices exceeding the prescribed limits gives him.

To those who would impose a lower limit of enhancement I would reply that the State cannot afford to forego more of its just dues.

14. No change.

15. Yes. The present term gives security for nearly two generations. revision settlements always entail a great deal of work on the Government and a certain amount of disturbance of mind and budget in the occupant. A long settlement is therefore desirable. A longer period than 30 years would perhaps involve excessive changes in price-levels with possible injustice to occupants or unreasonable loss of public revenue.

16. *Nil*.

17. At present the public have the right to see the proposals of the Settlement Officer and to submit their objections and criticisms. But I find that enlightened criticism is never received. This is due to the fact that the principles of the assessment of agricultural land are not understood by the public.

I have no objection to the framing of legislation or rules under the Land Revenue Code prescribing in some detail the procedure to be followed in framing proposals for revision settlements but I do not think that it is the duty of the Legislative Council to advise upon the actual proposals in particular cases. This is a matter in which the executive officers of Government should be given full confidence.

18. I am entirely opposed to any change in the law as to exemption of improvements effected at the cost of the holder. This privilege should be re-affirmed.

19. I am of opinion that the principles of assessment should be maintained. They have been framed by the experience of a century during the course of which mistakes have been committed and lessons learnt.

The system may have faults but is workable in practice and is generally acceptable to the genius of the country. The opposition which has arisen of late is due to fact that owing to the enormous rise in the value of produce great increases have been called for in most districts. But the system has not been worked in a mechanical way. This is shown by the liberal treatment, often resulting in absolute decrease of assessment, in Gujarat where the pitch of assessment has been found to be too high.

It is also only natural that the awakening of interest in politics should have stirred the feelings of agriculturists and their representatives in the councils. I am in full sympathy with the desire to have the system fully explained and the fullest examination may be offered without hesitation. Though the subject is highly technical, there is nothing to conceal. I am convinced that this enquiry will remove many of the doubts which at present exist.

Other systems, such as crop-share, fluctuating each year, may, in theory, be more equitable. But the difficulty is to work them. The present system is given elasticity by the Rules for Suspension and Remission in years when the crop wholly or partly fails. These Rules are now well understood by all cultivators and may, if necessary, be embodied as an integral part of the assessment law.

NOTE.

The view that the present assessment is based on the capacity of land rather than on the outturn is correct. The capacity of land is judged by factors to which Mr. Shivdasani refers, namely, depth of soil, composition, etc., and this classification is *permanent*. Government have laid down that no general reclassification is to be made in revision settlements. Further improvement of land is also exempted from additional taxation. Conversion of dry crop land to Bagayat or rice land entails no additional taxation on the occupant. It is only in rare cases where complaints are received that the existing classification is wrong, or where owing to water logging, salt efflorescence, or other natural causes land is deteriorated, further classifications can be ordered. This rule is an extremely strong safeguard to the occupant and is practically parallel to the proposed permanent fixation of outturn to which Mr. Shivdasani refers.

The capacity of the soil is a factor which can be ascertained with reasonable accuracy but what data have we or can we get to ascertain the *outturn*? At present we have nothing on record except the crop experiments made by the Agricultural Department or by the Prant Officers up

to the year 1908 when they were discontinued as they were considered to be inaccurate. These crop experiments were personally made by the Prant Officers with the the strictest precaution. If, in spite of this, accuracy could not be secured when only in 3 or 4 fields tests were to be taken, how is one to provide statistics which can be trusted to make accurate crop experiment for every field? We would have to begin now and carry the scheme on by appointing an enormous special establishment and continue it for, as Mr. Shivdasani says, ten years. This is hardly a practical scheme and I do not suppose any Government would agree to spoil the work of three quarters of a century without some more cogent argument.

This note does not state whether Government is to get an additional revenue from this scheme or whether it is with a view to lighten the present assessment which the rayat has to pay. The Government share can of course be fixed at any percentage of the profits that Government thinks fit. But unless it gives an universal reduction in the rayats' payments there would be a general outburst of indignation on their part.

But, assuming that the Government revenue is to be maintained at about its present level, I foresee considerable difficulties in the way. At present we can give liberal reductions for local reasons such as remoteness from market, lack of communications and so forth but under Mr. Shivdasani's scheme the patidar cultivating a field of cotton, say at Nadiad, yielding 10 maunds will pay the same as one of the patidar settlers at a remote place like Motesari or Dhansura for a field giving the same outturn. Mr. Shivdasani's scheme will therefore act as a deterrent on the extension of cultivation in the outlying regions. Present inducements cause the Nadiad patidar to pay about four times as much as the colonists in Motesari. This is perfectly fair as the Nadiad man has every convenience of social life while the colonists have to put up with great inconveniences. I also think that the cultivators will not regard this proposed method as giving fixity of taxation. I am quite sure that the average cultivator cannot understand the proposal to base his payments on the current price index of commodities. Even in more advanced communities such as clerical workers it would be a great source of discontent if the wages were based upon the index of commodities. Reasonable fixity of liabilities is one of the essential factors of good taxation. However this objection I do not regard as so weighty as that of the difficulty of discovering the true outturn for a period of years. Mr. Shivdasani has discussed the rotation of crops. Take bajri for instance. The cultivator sows in the early part of June. Another in the next field awaits for further rains. The early sown crop on its maturity gives much more yield than is got by the man who waited (*sic*) may get from his field. Take the case of land which grows wheat year after year. How are we to give consideration to the factors such as manure or irrigation? The man who uses manure or irrigates from a well must pay the same as the man who simply sows and reaps. It is useless to put a premium on idleness. This convinces me that the system of taxation based on the outturn can never be brought in practical use.

No. R.E.V. of 1924.

Kalol, September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Assessment Committee.

Sir,

With reference to your No. 1790-B (a)-24 of 28th ultimo, I beg to state as under :—

1 and 2. The present principles of assessment as laid down in section 107 are, I think, quite reasonable but to remove misunderstanding for "profits" the words "net profits" may be substituted; and the methods of calculating should be prescribed in the section itself; and for this purpose the system of crop experiments should be re-introduced and the crop experiments and their results should be made available for public and especially local criticism. The system of crop experiments should be entrusted to experts of the Agricultural Department and the selection of fields should in the first instance be made by a local panchayat, the sarpanch of which should be a Government nominee and preferably a Government official of experience.

3. Rents are not always based on the productiveness of the soil. Rents based on competition have sometimes been found to be ruinous to agriculturists who sometimes take up lands at high rent to drive always the competitor from the field and thus kill competition in future; sometimes the villages form a combine and offer unreasonably low rents in order to compel landlords to give up lands in ascertaining profits: attempts should be made to find real rents.

4. I have already stated that the present principles should continue with some modifications.

5 and 6. I am not in favour of making any distinction between cultivating and non-cultivating landlords for the lands often pass and repass between the two during the currency of the assessment period. If the people find that any particular class is being favoured they will create decrees to show that their lands are in the hands of the favoured class.

7. Rents obtained by keen competition have to be rejected as also those based on "custom". Rents often represent the interest on money advanced and they too have to be rejected. The half share system cannot always be accepted as fair rental, for in such cases much deception is practised by cultivators especially if the landlord is not a resident landlord. No general principle can be laid for determining what the real rent is. Individual cases have to be examined carefully for determining the real rent from agriculturalists' and assessment point of view.

8. I have already stated that open competition rents cannot be taken as the real rents.

9. As I think that the rental cannot be made the exclusive basis of assessment this question, I think, need not be answered.

10. Same as 9.

11. Fifty per cent. is too high a percentage; in case of real rents I have met with many cases where the rent paid is equal to the assessment and the assessment has to be paid by the landlord.

12. The scheme seems to be quite practical but the period of ten years proposed is too long. It should be reduced to 5 and if necessary to 3. More definite proposals are necessary to tax "unearned increments".

13 and 14. The percentages should, in my opinion, be reduced as under :—

15 for taluka.

20 for group when villages are not changed.

33 for a village.

50 for a holding.

15 and 16. If the permanent system in question 12 or any other permanent system cannot be introduced, the guarantee period should be fifty years in the Presidency.

17. I would respectfully suggest that the settlement proposals before they are submitted to the Legislative should be translated into vernacular of the district and the people of the district be given a full year for making their representations in the matter; and the people of the district or taluka may be advised and even helped in forming committees to make the proposals known to the people. The advisory committee proposed should have on it at least two members from each taluka and they should be selected by the non-official members of the advisory committee. Under the present system the people affected do not get any opportunity to examine and criticise the proposals and it is essential that they should get this opportunity. The advisory committee will be a useful body but without the help of local members their utility is likely to suffer.

for want of local knowledge and experience. The committees should be given a definite time within which to submit the proposals to Government.

18. In the Bombay Presidency the individual holdings are small and even the large holders have their lands scattered in different villages and talukas and the improvements made are often insignificant. They certainly require recurring expenses to keep the improvement in working order which takes up a large part of the profits secured by the improvements. Every village unfortunately shows that a large number of old wells are allowed to fall in disrepair for want of means to get them repaired. Under these circumstances I think it necessary that the present system of permanent exemption should continue for some time. When the generality of agriculturists come to know the necessity of creating a sinking fund for the maintenance of the improvements, the question of taxing the improvements should certainly be taken up for consideration.

(ILLEGIBLE),

President, Taluka Local Board, Kalol.

No. L.R. of 1924.

Dohad, 23rd September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B (a)24 dated 28th August 1924 addressed to the Collector of the Panch Mahals, forwarding a copy of a questionnaire prepared by the Land Revenue Assessment Committee, I have the honour to forward herewith my replies to the several questions put by the Committee on the subject of fixing land revenue upon agricultural lands and its periodical revision.

Your most obedient servant,

(ILLEGIBLE),

President, Taluka Local Board, Dohad.

Replies.

1. Yes.
2. None, as (1) is quite self-contained.
3. Yes. They are the only proper and reliable criteria.
4. Upon rental value alone.
5. Yes.
6. The cultivating landlords should be given some relief by exempting a minimum rental from assessment in the case of uneconomic holdings on the lines of income exemptions of Rs. 2,000 per annum granted in the income-tax, the industrial and commercial counterpart of agrarian taxation.
7. In the absence of Pahani Patraks, the Record of Rights where they give such information or the registration office in the case of registered Ganot patas would be the means of ascertaining the rental value.
8. Yes.
9. Ten years may be taken into account as fluctuations in rentals in villages are not on a large scale and do not come frequently into play.
10. Yes.
11. Provided that the net rental value is taken, *i.e.*, rental value *minus* the cost of cultivation subject to the exemptions of uneconomic holdings.
12. No. The rotation cultivation is more frequent than the scheme contemplates and in the case of inferior varieties being sown the incidents of taxation adjusted on existing superior varieties will be heavy. The scheme is quite as elaborate as the present classification scheme which it merely replaces and has no distinctive advantage except perhaps the fact that the cultivator will understand it better than the classification scheme.
- 13 & 14. This may be reduced to 25, 50 and 75 per cent. respectively.
15. & 16. Yes.
17. Yes, no objection.
18. The present policy may be continued.
19. Nothing beyond what has been submitted above.

No. L.F.A.S.R/27 of 1924.

Godhra, 23rd September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

:Sir,

With reference to your letter No. 1790-B (a) 24 dated 28th August 1924 addressed to the Collector of the Panch Mahals, I have the honour to submit herewith replies to the questionnaire prepared by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

I. A. SHAHERVALLA,

President, District Local Board, Panch Mahals.

Replies.

1 & 2. Yes. But to remove misunderstanding I would suggest that the word "net" should be added before profit. I would further suggest that some method of calculating assessment should be prescribed in the section itself. The method of calculating assessment will depend much on the system of crop-experiment which can very well be made by an expert of the Agriculture Department but it should be subject to local criticism.

No. As they are based not on the productiveness of the land but on competition. Ordinary rents will be a guide to ascertain net profit referred to in question No. 1.

4. On net profit as explained in replies to question Nos. 1 and 2.

5. No. As the land would change hands not unfrequently between the two classes during the currency of the assessment period.

7. In my opinion there are no best means of arriving at the rental value of lands as rents are fixed according to the self interest of each individual.

8. No.

10. No.

12. No. The scheme proposed in Appendix II seems to be very laborious and is no commensurate with the labour involved.

13. No.

14. The maximum percentages should, in my opinion, be reduced as under :—

15 per cent. for a taluka.

33 per cent. for a village.

50 per cent. for a holding.

15. No.

16. To 50 years in the Presidency proper.

17. Yes. Subject to the modification that at least 2 or 3 persons who are big landlords and agriculturists in the taluka whose settlement is to be made should be added as members in the proposed standing advisory committee to go through the proposals and acquaint all members of the committee with the local knowledge and experience.

18. Yes. They should not be taxed as it involves heavy recurring expenditure.

19. No.

Godhra, 28th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No. 1790-B/24 dated 28th August last to the address of the Collector of the Panch Mahals together with the questionnaire prepared by your committee, I have the honour to submit the views of my association hereto annexed.

2. I am to say that the new scheme of permanent settlement in kind but recoverable in money drafted out by Mr. Shivdasani appears to me to be very theoretical and costly and would require in putting into effect a very vast establishment consisting of surveyors, persons well versed in making crop-experiments and in recording prices. A number of supervisors will also be necessary. With all this, it would take a number of years to fully introduce it in a taluka, since there are thousands of fields differently cropped in each year, and it would be next to impossible to find out the yearly outturn of each field for each year in a taluka during any ten years. There are many other difficulties to enumerate which would take a lot of time and space. In short, I find it only theoretical and hence unworkable in a country like India where the bulk of agriculturist population is illiterate and not accustomed to keep any notes or record of their outturn of crops and the costs of agriculture incurred in each year. Not only this but the agriculturists would hardly be able to remember the crops they raised in a particular year and the moneyspent after them. They will hardly be able to give even rough estimates thereof. Under such circumstances to fix their assessment in kind and to make their settlement permanent on any available vague data will hardly be fair and equitable both in the interests of the agriculturists as also of Government and other landlords.

I have the honour to be,

Sir,

Your most obedient servant,

I. B. DESAI,

President, Inamdars and Talukdars' Association,
Panch Mahals.

Replies.

1 and 2. There seems to be no objection to accept the principles generally. The value of land should not be the only criterion in fixing the assessment of the agricultural lands but due regard should be had to the growing capacity and the nature of the soil also. With regard to the profits of agriculture, only the net profits may be taken into account. With these reservations there is no objection to follow the principles laid down in section 107 of the Land Revenue Code.

3 and 4. It would be risky to base the agricultural assessments on the rental value of Jands only. Of course rents may serve as a guide but as they are fluctuating according to the market and situation, values of lands at times assume the speculative nature and cannot be considered to be a fair and equitable standard of assessment. Therefore in addition to the value of lands which can be ascertained from local conditions, enquiries, nature of soil, its growing capacity and such other particulars, the net profits of agriculture should also be taken into account. India has much to depend upon natural and physical circumstances. The growth of her cultivation is dependent upon her rainfall which generally fails every third year and the crop is almost lost. This greatly impoverishes the country. All these considerations should be taken into account and then the assessment may be fixed thereon.

5 and 6. There should be no distinction between the two classes for the purposes of fixing the assessment because the lands are likely to change hands between them, and the tenants of the non-cultivating class will have to suffer the most by the distinction. Any distinction in the rate of assessment will cause discontent and trouble and should therefore be avoided.

7. The answer to this query will be found in Nos. 3 and 4 above. It should also depend upon the utility and demand for the land. Inquiries from the holders of the lands in the vicinity will also help us in arriving at an approximate rent. No hard and fast rules can be laid down for the purpose.

8. The means suggested in this question can be useful, provided it does not assume a speculative nature; otherwise the agriculturists will be hard pressed.

9. A period of ten years immediately preceding a revision excluding years of abnormal prices will suffice for the purpose.

10 and 11. There is no need to fix a maximum percentage by the State. The State may demand one-tenth of the *net produce* of the land and for this purpose, the average rental value to be arrived at suggested in answers to questions Nos. 3, 4 and 7 above, will be just equivalent to the same.

12. The scheme suggested by Mr. Shivdasani is more theoretical than practical. Besides it will involve a great deal of trouble and expense to Government. The ignorant cultivators have no available data to work out the scheme with success and so the scheme will not be feasible.

13 and 14. The present limits are rather high and they should be modified as under :—

25 per cent. for a taluka,

40 per cent. for a single village,

50 per cent. for an individual holding.

15 and 16. The present periods fixed for the Presidency as well as Sind seem to be reasonable ones. Two or three decades are quite sufficient to mark the rise, growth or fall in the situation of lands as well as people.

17. The present arrangements for submitting settlement proposals are well and may be followed. The idea of forming an advisory committee is also a commendable one but the proposed committee should consist at least of three or four big landlords and agriculturists of the taluka.

18. Yes. I approve the present arrangement and no additional tax should be levied on the cultivators in order to encourage improvements in land.

19. I have no other remarks to make than those made above except that the rate of interest charged by Government on loans to cultivators be reduced to 4 per cent. in order to encourage them in agricultural improvements. Artificial irrigation is always very costly and unless the pecuniary condition and means of the cultivating classes are improved and instructions in agricultural problems are freely imparted to this class by experimental means and ways, the crude and indigenious methods of cultivation will not improve. (2) The system of recovering land revenue by the existing periods of instalments is not fair because at the time of first instalment the crops would not be ready sometimes for marketing and when there is a strong demand of early payment by the end of the first instalment, the tenants are compelled to dispose of their crops at a very moderate rate because if their crops reach a taluka town, they would fetch a fair price and the tenant would be benefitted thereby. I would therefore suggest to change the period of the first instalment of 5th to 15th January to 5th to 15th February. The committee ought to have inserted questions regarding period of instalments as they affect the pecuniary condition of cultivators.

Anand, 29th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No 1790-B/24 dated 28th August 1924, I have the honour to send my reply to the questions prepared by the Land Revenue Assessment Committee as follows :—

1. I do not accept the principles of assessment laid down in section 107.
2. There should be permanent settlement once for all.
3. I do not agree that agricultural assessment should be based on the rental value of lands.
4. They should be based on the quality of lands.
5. No distinction be made between cultivating and non-cultivating landlords in fixing the assessment.
6. No distinction be made.
7. By calculating the rents of lands for the previous two years.
8. No, because some of the small landlords improve their lands by manuring and keeping lands *vasal* and then give those lands to tenants at a very high price for a year or two and the high price is only paid by tenants on account of *vasal* only.
9. I am against that principle but any how ten years should be taken into account.
10. I think that a maximum percentage of the rental value should not be fixed.
11. I do not consider that 50 per cent. is a reasonable maximum. I think 20 per cent. maximum is most reasonable.
12. I do not consider that the scheme is practicable.
13. I think the present maximum limits of enhancement at a revision settlement should not be adhered.
14. I think maximum should be fixed 10 per cent. for a group or taluka, 15 per cent. for a single village and 20 per cent. for an individual holding.
15. I do not think the present normal period of settlement, *viz.*, 30 years in the Presidency proper and 20 years in Sind a reasonable period.
16. I wish for a permanent settlement but if not so 60 years for the Presidency proper and 40 years for Sind.
17. I favour the idea of appointing a standing advisory Committee consisting of officials and non-official members of the Legislative Council, but I think, on the whole, there should be more than one-half of the members of the Committee who should be genuine landholders and if they cannot be found from the Legislative Council outsiders may be selected.
18. I approve of this method and they should not be taxed and should be kept as they are.
19. I think there should be permanent settlement once for all. In Bombay Presidency most of the landlords are small landholders and they maintain on the income of small land holdings (and ?) unless the assessment is now reasonable it would be hard for them to maintain.

I beg to remain,

Sir,

Your most obedient servant,

J. B. PATIL,

President, Taluka Local Board, Anand.

Surat, 30th September 1924.

To—The Secretary to Government, Revenue Department, Bombay.

Sir,

With reference to your No. 1790-B—24 of 28th August 1924, I have the honour to submit summary answers to the questionnaire on land revenue.

It is quite impossible to give carefully considered replies to all these questions in the time allowed.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. MACMILLAN,

Collector, Surat.

Replies.

1. The general statement in the first clause seems quite innocuous. The principles of actual assessment cannot be derived from it.

The concession allowed by the second clause is fundamentally unsound. All cultivated land is improved land. It would be sufficient to allow a concession equivalent to the whole of the interest on the capital cost of the improvement, or in the alternative relief from taxation on the value of the improvement (a very different amount usually) for a limited period, say the first full settlement period after the improvement is made. Complete exemption should certainly not be permanent.

2. I do not suggest any alternative.

The principles should be implicit in the detailed system of assessment laid down.

3. Not entirely, since because of the abnormally low standard of living and the existence of small local markets on which local land rents are based, it is difficult to say what are real economic rents and what are rack rents. Therefore the rent does not give a fair standard as between areas cultivated under different conditions and in different social and economic conditions.

Lands which would be considered rich in parts of the Deccan are left waste in parts of Gujarath.

4. See General note.

5. No. It could not be maintained.

6. Does not arise.

7. Records of actual money rents, combined with a study of the system of landholding and cultivation, and a scientific study of the productivity of lands of different types. Without a thorough knowledge of the latter the mere figures of rents paid will not give direct information as to the true surplus of the nature of economic rent.

8. I do not know what an abnormal price is : all prices are equally normal.

See General note.

9. See General note.

10. See General note.

If the principle that the State should obtain its revenue from rent is adopted, there is no particular reason for taking exactly the same percentage of high and low rents.

11. It depends on how much of its revenue the State wishes to raise from land revenue. There is no abstract principle on which any particular percentage 50 or 11 or 37½ or 71½ is "fair" or "right" or "just".

The principles of assessment as between field, and field in person and person should be settled, and the actual rates so fixed as to make up to the total required.

12. No.

It might be theoretically possible to vary assessment yearly or at short intervals in accordance with changes in the general purchasing power of money but this would almost certainly lead to widespread corruption in areas where the cultivators are ignorant and illiterate, and it would take a long time to accustom sellers and purchasers of land to the system so that they could estimate the selling value of land with an assessment varying in this way.

The man in the street thinks of the money standard of value as fixed and unchanging.

13. There need be no limit, but changes should be brought about gradually over a series of years. Any sudden change is objectionable.

14. Increases of over 25 per cent. might be introduced say at 5 or 10 years' interval, not more than 25 per cent. at each stage.

If there was an increase of 75 per cent., it might be made by increasing 25 per cent. for the first 5 years and 50 per cent. for the second and thereafter full 75 per cent.

There need be no such limitation on the introduction of taxation on a new system for the first time in individual cases, but it would not be desirable to have very large sudden increases even in these circumstances over a whole village or area.

15. There should be some provision for modification to suit changing levels of general prices, at shorter intervals, say every 10 years.

In the twenty years before the War, the value of money measured in general purchasing power, fell by about 25 per cent. From 1914 to 1923 it fell again by 35 per cent., so that altogether it, and therefore the burden of unrevised land revenue fell by about 50 per cent.

$$\left(100 - \frac{65 \times 75}{100}\right)$$

For settlement on the basis of general conditions apart from the level of prices the 20 and 30 years' periods are suitable.

17. I think independent criticism and suggestions are always valuable, and in the case of an elaborate complicated stereotyped system of assessment, constant fresh criticism even if much of it were ill informed and value less, would be a good thing.

It would be necessary to make sure that such a Committee was not given any authority, as it would be irresponsible.

Any responsibility in connection either with general policy, or the carrying out of policy must remain with Government as a whole.

18. No.

The value of land brought about by improvement should be exempted from taxation only for one full settlement period.

Land Revenue is ordinarily paid out of the value of the produce of the land for current season.

This is a violently fluctuating quantity and in all cases, the land revenue is small not only in comparison with the value of the total produce, but in comparison with the differences in value of total produce from year to year.

The only person seriously affected by a sudden increase in land revenue is the owner of the capitalised value of land rents, *i.e.*, the non-cultivating landlord.

Any rise in land revenue is almost negligible in comparison with the year to year fluctuations in the total value of produce which the cultivator owner has always to face.

The produce depends on—

- (1) the productivity of the soil,
- (2) the nature of the season,
- (3) the labour employed in cultivation,
- (4) current expenditure,
- (5) the capital employed.

The value of the produce depends also on—

- (6) the level of prices of produce.

Now assuming in the first instance a uniform level of efficiency of labour, expenditure on seed and working, intelligence in conducting the operation of agriculture, and application of capital in the form of bullocks, implements, etc., the value of produce fluctuated according to—

- (1) season,
- (2) general level of prices as affecting costs, wages, cost of seed, fodder, etc.,
- (3) general level of prices as affecting the value of produce.

Again to simplify matters, assume that land revenue whatever form it takes is varied in accordance with the general level of prices.

Then everything varies in proportion *except* the amount and value of the total produce.

In a very bad year, land must be cultivated at an absolute loss.

But most of the expenditure is fixed and irreducible including the expenditure of Government on its normal services.

The question therefore arises as to whether Government or the cultivator has the most efficient and economical credit system available for obtaining the loan of money in bad years, until it can be repaid in good years and so, as to whether the land revenue collected should be fixed and uniform, or fluctuate with the seasons.

So long as land revenue is taken out of real rent its levy does not interfere with the profitable working and development of the land.

The question of policy in fixing the level of land revenue therefore depends on how far taxation of India as a whole is to be in consideration, the general wealth and resources of different provinces, districts and tracts. There are two broad considerations which would make a general principle of levy of land revenue as a percentage of local rental values unfair :—

(1) The level of wages and standard of living determining working costs varies from place to place. The lower this level is forced in any area the higher the local rental values.

Hence the lower the standard of life of a working community the higher the land revenue to be taken from it as a whole.

(2) In an area like the famine tracts of the Deccan, in bad years alone, the rental value of cultivated lands is much less than normal, and the cultivators live below any sort of normal or standard subsistence level. On the whole therefore rents over an average of years are based on costs of cultivation which do not continuously provide for a bare standard of decent subsistence to the cultivating classes.

Hence it would not be fair to base the land revenue payable by the small cultivating owner, on the rents which non-cultivating landlords can screw out of their tenants.

It is for these reasons that I suggest that a fair land revenue system can only be based on a thorough knowledge and study of actual agricultural conditions, systems of land holding, cultivation and credit, and economic condition of the cultivators in every area.

In short records of actual rents cannot be used as a fair basis for taxation, because land is cultivated far beyond the margin of cultivation which will give reasonable standard of subsistence to the cultivator, and the general level of the standard of life in certain communities is so low, that it is not desirable to take from the community as a whole the resources represented by a fixed proportion of the local rental value of land.

It would be fair in all cases to recover from each area (in the form of land revenue, excise and salt tax mainly) the whole cost of local administration and local services, but for other services, it would be better to obtain resources from different parts of India in proportion to their capacity to pay.

It is quite impossible in the short time given to attempt to discuss these general principles of Imperial, Provincial and local taxation.

My point is that it is impossible to deal with land revenue separately.

The whole problem of taxation must be dealt with for India as a whole, and until that has been studied and understood it is impossible to lay down principles for the fixing of the level of land taxation for any area.

I would suggest that probably :—

- (1) The distribution of land revenue over different occupants in homogeneous areas should be based rather on real rent than on gross produce.
- (2) On the whole, revenue should be based on a graduated scale, a larger proportion being recovered where rents are high.
- (3) In calculating real rents for the purpose of comparing conditions in tracts of a different character, the general standard of living of the cultivating classes should be taken into consideration.

Kaira, 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24 of August 28th, 1924, I have the honour to forward herewith my replies to the questionnaire issued by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

J. W. SMYTH,

Collector of Kaira.

Replies.

1. Yes.

2. Does not arise.

3. The rental value of lands is an insufficient basis for fixing agricultural assessments. Rents are not determined by purely economic causes in this part of India at least. Where the population is thick, there is competition to take up land; consequently the tenants at times offer more than the land is worth. If it is asked how in such circumstances they can make a living, the reply is that their incomes are supplemented in the off-seasons by work as labourers, by plying their bullock carts for hire and by selling milk, ghee, etc. Rents are also determined to some extent by the condition of the soil, e.g., whether it has been improved by regular manuring, and by such facilities as wells.

There are also in places sentimental reasons which keep the cultivators attached to the soil and consequently make the terms of their tenancies difficult of justification on purely economic grounds. It is therefore submitted that some other basis than rents would be fairer.

4. Agricultural assessment should be based on the net produce of the land, i.e., the gross produce of a particular crop should be ascertained by actual experiment. This has been done in Sind Settlements. The outturn of a crop per acre is worked out, and its value ascertained. The landholder's share of this is taken at half, and the fair assessment of revenue is anything up to 40 per cent. of this half. Examples of assessments calculated in this manner can be found in the recent settlement reports of the Jacobabad and Shahdadkot Talukas of the Upper Sind Frontier. This system ensures that when the value of the outturn is known, the assessment is automatically fixed at a certain percentage of it.

5. No practical distinction is possible, and any distinction that might be made would immediately lead to every kind of fraud in order that advantage might be taken of the lower rate assessment to the grave detriment of the public revenues.

6. Does not arise.

7.—11. Do not arise in view of the answer to question 3.

12. I understand that this scheme has been withdrawn: in any case it scarcely merits serious consideration.

13. Yes.

14. Does not arise.

15. Yes.

16. Does not arise.

17. Such an advisory committee with a non-official majority would invariably recommend a reduction of assessments. The people of this country have no desire to tax themselves properly and the more political power they get, the more they will discover their mistake. In the present intermediate stage of Government the best course is to lay down by statute the principles upon which settlements are to be made, as recommended by the Joint Committee of the Houses of Parliament, and to leave the executive Government to deal with the settlements on these principles. By this method unnecessary sacrifices of the public revenue will be avoided.

18. I have no knowledge of the practice in other provinces. But I see no reason why Bombay should be an exception to the general rule. Such improvements might be taxed at the end of the second settlement, i.e., after 60 years.

19. No.

No. 4872 of 1924.

Surat, dated the 29th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790/B.—24, dated 28th August 1924, I have the honour to enclose my replies to the questionnaire as desired therein.

I have the honour to be,

Sir,

Your most obedient servant,

BHIMBHAI M. DESAI,

Deputy Director of Agriculture, Gujarat.

Replies.

1. I do not accept wholly the general principles of assessment laid down in section 107 of the Land Revenue Code, as both of them are faulty.
2. Revision of assessment of land revenue should be based upon several factors. Surety or otherwise of rainfall, climatic considerations, soil, agricultural classes, other special circumstances, e.g., nearness to big towns, good road or railway communications, etc., etc.,
3. No. Rental value of lands is not a sure index. It depends upon several other things, e.g., in the same village or town, one field may fetch rent of Rs. 30 per annum whereas others may not fetch Rs. 20 or even less and these alter according to circumstances periodically.
4. It should be based on lines suggested in (2) above.
5. No distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
6. I do not propose any distinction.
7. It depends upon several things and no definite rule or rules be laid down to fix the rental value of lands.
8. I propose that the average of all the years, i.e., the tenure of assessment should be considered, if that is the only means, instead of taking the average of some few preceding years immediately preceding a revision settlement.
9. The whole period of 30 or 20 years.
10. No.
11. No. Not more than 25 per cent. in any case.
12. No. Not at all practicable and not desirable even if it is found to be beneficial specially in cases of bad years.
13. No. They should not be adhered to.
14. I would not fix any. That should be determined independently at the time of the revision settlement if it be found necessary.
15. No. Not at all.
16. I would suggest a maximum of 99 years and a minimum of 60 years of the Presidency proper and 60 years for maximum and 40 years minimum for Sind.
17. I favour the idea of appointing a Standing Advisory Committee consisting of officials and non-official members of the Legislative Council with a majority of the latter, but the officials should include the Director of Agriculture, Bombay Presidency, and the Deputy Directors of Agriculture of the Division in which the revision survey settlement is going on.
18. I approve of the permanent exemption, or at least for a period of 30 years.
19. Nothing more than what I have stated above.

No. 556 of 1924-25.

Prantij, 30th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir

With reference to your No. 1790-B/24, I have the honour to report that my replies to the nineteen questions are as under:—

1. Yes.
2. None.
3. Yes.
4. Nil.
5. No.
6. Nil.
7. All the legitimate expenses of cultivation including the assessment should be deducted. One-third of the net profits in the case of good lands and one-fourth or one-fifth in the case of inferior lands should be taken as equivalent to the rental value.
8. No.
9. Nil.
10. No ; reasonable percentage should be taken for the purpose.
11. 35 per cent. is the reasonable percentage.
12. No.
13. Yes.
14. Nil.
15. Yes.
16. Nil.
17. The present procedure should be modified and the proposed advisory committee should be appointed for advising Government in the matter.
18. The present arrangement is good and it should be continued.
19. Nil.

I have the honour to be,

Sir,

Your most obedient servant,

(Illegible)

President, Taluka Local Board, Prantij.

No. L.N.D. 2177.

Broach, 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated 28th August 1924, I have the honour to forward my reply to the questionnaire together with the replies to the questionnaire received from the following gentlemen :—

- (1) Thakor Saheb of Amod, M.L.C.,
- (2) Thakor Saheb of Kerwada, M.L.C.,
- (3) Sardar Khan Bahadur A. M. Dalal,
- (4) Rao Bahadur A. U. Malji, M.L.C.,
- (5) Sardar Rao Bahadur Motilal Chunilal Desai,

I have the honour to be,

Sir,

Your most obedient servant,

V. B. MARDHEKAR,

Acting Collector of Broach.

Replies.

1. Yes. I accept the general principles of assessment laid down in section 107 of the Land Revenue Code. I see no reason whatever why there should be any change in these sound general principles which have been in operation for so many years and have given fairly satisfactory results.

2. I cannot suggest any alternatives.

3. Agricultural assessments have never been based entirely on *rents* in the past. Rental value is no doubt considered as an important factor in revision of land assessment but never as the sole criterion. In revising assessments the Settlement Officer tries to search conclusions as regards the incidence of existing assessments on the profits of cultivation by two methods *direct* and *indirect*. The Settlement Officer examines the past history of the tract to be revised. He enquires whether the area under cultivation has increased or decreased; whether the assessment is paid willingly and with ease and whether the tract has prospered or received a set back. He considers the markets, communications and prices, etc. This is the indirect line of investigation. He checks the results of his indirect investigation, by a direct inquiry into prevailing rents and observing the ratio of incidence of the assessment thereon. It has however been laid down, as a sound principle that the arguments for enhancement are to be based *primarily* on the indirect evidence and that rents are to be considered only in so far as they serve as a check to prevent the enhancements from going too high and only as a guide to secure proper distribution of the assessment between various groups: rents cannot always be a sure guide. They depend on various extraneous circumstances, *e.g.*, density of population, easy means of communication, etc. The same remark applies to value of land as ascertained from sale statistics. Besides it is not always easy to get at the true rents: cash rents are few and far between and produce rents cannot be easily converted into cash rents. Rents vary from field to field, and from village to village, in respect of land adjudged by the Survey Department to be of the same soil classifications. Rents are an index and a guide to the value of land: but it is not advisable to make them as the *sole* basis in fixing agricultural assessments in this Presidency. Rents rise when there is keen demand for land and the pressure of population is heavy: they are low when there is no demand. If rents are alone taken as the *basis* for enhancements the tenants are sure to suffer, as they cannot follow any other profession and much distress would be caused. I am therefore of opinion that rents should be only considered as a guide and not taken as the basis. It is, on this principle that all revisions upto now have been carried out and I see no reason why there should be any departure in this respect. The instructions to Settlement Officers, as now laid down, should be retained.

The reasons why 'Rents' cannot be accepted as the basis for agricultural assessment are mentioned above. A closer enquiry into the matter will further show that the rent statistics collected by the Settlement Officers are not infallible. It is true that the Settlement Officer is directed to exclude abnormal rents and rents which are not true rents. He has to enquire whether the rents are correctly recorded and whether they are paid in full and with regularity. As a matter of fact it is impossible for a Settlement Officer to investigate as to whether the rents

are paid in full or regularly. It is quite possible that in several cases full rents as shown in the Record of Rights are never fully recovered. Next the rent is fixed high or low on consideration of various circumstances—such as the period of the lease. A tenant might agree to pay more rent if the lease is long, while the rent would be less if the tenancy is annual. For all these reasons it is definitely laid down as a guide to the Settlement Officer that statistics of rent, whether in kind or cash cannot be used as the *basis* for definite conclusions as regards the incidence of assessments, unless they exist in considerable volume and unless these statistics are carefully sifted. In the Deccan districts, most occupied land is held by the cultivating classes and cash rents are few. It would not be possible to come to definite conclusions regarding the incidence of assessment with the aid of the statistic of rents.

It is urged against the above view, that "the supreme merit of the rental basis lies in the facts that it is in economic theory the most justifiable, that it does not depend on judgment and arbitrary appreciation of the conditions of a tract by any taxing officer, however trained and experienced. The rents are fixed in open bargains by the people themselves" and while admitting the truth of this remark, it must be stated that what is wanted is the true rent and I have shown above that unless the collected statistics are numerous, well sifted they can only serve as an index or a guide and nothing more. We do not know if the rents are correctly noted in the Record of Rights: as regards annual tenancies, my own observation is that they are not always correct; and at times wrong: as regards registered transactions open competition does not necessarily enter into the question of determination of rent in several cases but other circumstances, *e.g.*, old relationships, convenience of the field taken on lease to one's own field, etc., affect the rent. In the Bombay Presidency in most tracts we have the survey tenure in force and each present proprietor cultivates his own field. Non-cultivating classes are few and far between and naturally land leased is not much in each village. It would not be safe to base assessments on insufficient data of rent statistics.

4. Revision of assessments should be based as heretofore on the general results of the enquiry by the Settlement Officer as regards the incidence of assessment and their effect on the economic and agricultural condition of each tract. He should utilise sale and rent statistics only as correctives and as a check to secure proper enhancement and proper distribution of the assessment between various groups. The underlying principle of the settlement in this Presidency is the moderation of the State demand. This moderation can be secured only if the economic conditions of the tract under revision are very fully reviewed and investigated, along with the value of the land as ascertained from an examination of sale and lease statistics. With all these restrictions the moderate demand is considered by many, rightly or wrongly, to be heavy and if I am not mistaken, the agricultural interests are strongly opposed to any enhancement in land assessments. If the 'rents' are alone taken as the basis, the assessments must be higher and higher. This would give rise to much agrarian trouble and much discontent. I therefore suggest that the present practice should be continued.

5. No distinction should be made between cultivating and non-cultivating landlords in fixing the assessments. I fail to understand why such a question is raised at all. Cultivating and non-cultivating classes are not distinct. These classes are overlapping. A rich Maratha gets his land cultivated by others. Brahmins in Kanara and in parts in Satara cultivate their own lands. A Maratha, with a small piece of land, gives it out on lease and goes to Bombay to earn his livelihood. A rich Brahmin may keep bullocks and get his land cultivated by his servants. It is impossible to draw a line between a cultivator and a non-cultivator. It would give rise to much invidious distinction and much discontent. Secondly, politically such a distinction would be fraught with the gravest consequences, and lastly, administratively it would be a bad principle to adopt. It is well-known that the assessment on land takes into consideration the value of the land. It has no reference to the *paying* capacity of the owner of the land. There is much force in the contention that agriculture is just like other professions and the assessment is in the nature of a tax, that agricultural income below a certain minimum should be exempt, that there is no justification to treat agricultural income differently from that from any other profession. I do not want to go into the thorny question as to whether the assessment is a tax or 'rent'. It is not the British Government who have imposed the land tax. It is handed down from the former rulers of India. It is not practical politics to exempt agricultural income below a certain minimum. Such a scheme would be impossible to work. As regards the justifiableness of the tax, it can be urged that import duties fall equally on all—rich and poor. The salt tax falls equally on all and there is nothing wrong about it. Our principle is to base our assessments on the *value* of land *inter se* and it is immaterial who happens to own it. This sound principle, which has been in force, should not be disturbed.

6. I propose no distinction.

7, 8 and 9. The best means of arriving at the rental value of land is to collect the statistics from the existing Record of Rights as laid down in the instructions to Settlement Officers (page 394, Vol II, Survey and Settlement Manual 1917 by R. G. Gordon). As a matter of fact rent statistics are collected for each period of ten years, during the currency of an expiring

settlement: of course abnormal years are excluded. In revising the assessment, prevailing rents in the various groups in the last ten years are taken as a guide. There is no necessity to improve upon the present practice followed by Survey officers under the instructions of Government.

10 and 11. Under the Survey system in Bombay Presidency it is nowhere laid down that the State is entitled to any percentage of the rental value. In revision settlements the Settlement Officer does not propose his maximum rates for the various groups on the basis of any definite percentage of *rent*. He checks his proposals in the light of the rent statistics to see that the enhancements are not unduly high. But it is never the practice to fix rates based on a certain percentage of the rental value. The so-called standard maximum of 50 per cent. fixed for the N. W. Provinces in the Saharanpur Rules of 1855 was never accepted in this Presidency for the simple reason that our assessments were always below the 50 per cent. limit. Conditions in Bombay Presidency are different, with our settlement with each occupant from those in N. W. Provinces, where the settlements I believe are with Malgujars and landlords. Had our settlements accepted 50 per cent. as the standard our assessments would have been very high. I see no reason why any standard maximum should be laid down. But if it is necessary that any such standard should be laid down it should not exceed 40 per cent. of the true *rental* value. Moderation in the State demand should be our object in revising assessments and empirical standards such as 50 per cent. are no safe guides.

It is said that it is the community which creates the rent, that the person who has no share in creating rent is the private landlord, that the cultivator and landlord do not earn the 'rent' and that rent is paid by the public, that whatever Government abstains from demanding will be taken by the landlord, and that the land revenue is not paid by the cultivator and reduction of land revenue benefits the landlord. I cannot follow these arguments. It is of the highest importance that the State should take as much as it requires and nothing more; that money in the hands of the cultivators justifies itself and it is not a fact that reduction in assessments benefits the landlord alone. It benefits all interested in land. Most land is cultivated by small cultivators and it is no consolation to him to be told that he combines the two capacities of a tenant and a landlord in him: that he pays the assessment out of the share due to him in the capacity of a landlord, etc. Nobody can follow this logic.

12. The scheme of Mr. Shivdasani is quite impracticable. It is impossible to fix a permanent assessment in kind on land in this Presidency. Each field or a *pôt* *hissa* will have to be visited and the assessment in kind to be ascertained. What data are there? It is suggested that the average gross produce of each field for ten years should be ascertained. How is this to be ascertained? In the absence of clear written records, which it is impossible to get, the assessing officer will be groping in the dark and some arbitrary assessment in kind will be levied without regard to the quality of land, its proximity to centres of trade. The scheme takes no account of such factors, as facilities of communications, centres of trade. A field in the extreme west of Poona, for instance, would yield the same out-turn as another near Poona, and under the scheme both fields would pay the same cash fixed rent. It is unnecessary to elaborate other serious objections to the scheme, which I find is not well thought out. I reject the scheme as thoroughly unsound, impractical and worthless.

13 and 14. I am definitely of opinion that the present maximum limits of enhancements at a revision settlement should be adhered to, *i.e.*, 33 per cent. for a group or a taluka, 66 per cent. for a single village and 100 per cent. for an individual holding.

These percentages have been in force for many years. They have mitigated the hardships—resulting from enhancements in revision and are a safeguard against undue enhancements and I recommend that they should be maintained.

15 and 16. Yes, I consider 30 years in the Presidency proper to be a reasonable period for a settlement. I have no proposal to make.

17. I have no objection to the proposal to get the revision proposals examined by a standing Advisory Committee consisting of officials and non-official members of the Legislative Council. But the proposals should pass through the Collector, the Settlement Commissioner and the Commissioner before they are placed before the Committee. It would be advisable to enlist the sympathy of the non-official members of the Legislative Council by consulting them before the proposals are given effect to.

18. I am of opinion that improvements effected since the introduction of the first settlement under the Land Revenue Code should remain, as heretofore, permanently exempted from assessment.

19. I have no other remarks to offer.

Darbhargadh,
Amod, dated 24th September 1924.

To—V. B. MARDHEKER, Esq., M.A., Collector of Broach.

Sir,

I have the honour to present you compliments and to acknowledge receipt of your letter No. L.N.D. 2177, dated the 6th September 1924 with accompaniments.

2. I had hoped to confer with and consult leading Patels and landholders of the taluka of Amod on the very important questions set down in the questionnaire. Owing to the rains I had not been able to secure the advantage of the consultation I desired, and I have to be content with answering the questionnaire according to my own impressions, and in the order in which the questions have been set.

1. I accept the general principles of assessment laid down in section 107 of the Land Revenue Code.

2. Does not arise.

3. No. Rental value ought to be one of the factors, but not the sole factor. The rental value does not in all cases represent the true basis for fixing a fair and equitable assessment. The rent of land in any particular locality is not a sure index of the capacity of land to bear a certain percentage thereof as assessment. Accumulated experience of centuries suggests that rents are regulated by a number of factors unconnected with the capacity and productiveness of the soil. Rental value is a helpful factor, but a treacherous guide as a sole test.

4. I believe the factors which the Survey Department after the Survey Act of 1865 selected as data for fixing the assessment were all right, though the inferences derived from them were and are open to criticism. I would invite attention to Selections from the Records of the Bombay Government No. C. X. L.—new Series, as illustrating the method.

5. No.

Disguise it as one may, if the principle is once accepted, it would mean and afford a precedent for the State to claim that the surplus produce of land could be made the utmost extent of the State demand, that is to say, it could be said that it was just and expedient to take from the landholders the surplus produce, i.e., the whole of the landlord's rent, leaving to the cultivator only a sufficiency for his own subsistence and the maintenance of his stock.

Non-cultivating landlords have been looked upon as a parasitical nuisance by the Survey and Revenue Departments and they believe they have been treated with marked hostility. The harsh treatment meted out to them during the famine of 1900 and subsequent lean years has left a deep impression upon them, and that usually non-political and conservative class has easily succumbed to the non-co-operation movement. I deem it my duty as a loyal subject of His Majesty the King-Emperor to place on record my firm conviction that it is a serious political blunder to try to eliminate the non-cultivating landlord class. I am aware that this class includes the regular landlord class and the money lending classes who became possessed of land by decrees of Court. As regards the first, it came on the land either by grant or by valid purchase as an investment in days when land was held to be the only gilt-edged security. It has been noticed by shrewd observers that the former class is satisfied with a very modest and reasonable rent, and that the return on the capital is never more than four per cent. for the best land in the best years. As regards the latter they are the creation of British Rule and the British Courts. As Sir James Westland pointed out even the latter class has enabled the ryot to pay the Government dues regularly in ten years and to pull through bad years. The non-cultivating landlord of this class may be an undesirable parasite from a particular standpoint, but he is a British subject and came in by his property in land by laws and procedure held most solemn by the British Government. The Dekkhan Agriculturists' Relief Act and other "remedial" laws have laid the latter class prostrate, and it is trying to disencumber itself of its investments in land. As regards the former, treat it harshly and invidiously overlook its influence and strength in the body politic of India, and then wonder why British Rule, in spite of its acknowledged excellences, is so very unpopular in rural areas.

6. None.

7. I knew no satisfactory method to serve as a basis for fixing assessments.

8. I should like to know the meaning of "Real rent" before I can answer the question. For instance, owing to a variety of causes the rent of an acre of land in the village of Gajera is about Rs. 40 an acre while land in villages near it of the same quality and capacity hardly fetches Rs. 16 per acre in the best years. The villages of Sukaltirath and Nikora in Broach Taluka furnish one more instance, and these instances can be multiplied.

9. P. V. answer to 8.

10. No.

11. 50 per cent. has been found in practice to be the highest maximum.

12. I have considered Mr. Shivdasani's scheme. It is an ideal Revenue and Survey experts have striven for. It is an attractive scheme in its principles, but when put into practice, I am afraid it won't prove more satisfactory than many others. The estimates of productiveness may be under-rated or over-rated. Then what is to be the Raj Bhag or the share of the State? That would be the crux of the scheme. Manu laid down one-sixth as the most to be taken of the produce of the field. At present prices, Mr. Shivdasani would be quite startled at the result, even though Manu can not be credited with the failings of the Revenue and Survey officials. Even with normal prices the results would not be liked by the ryots. As regards the conversion of the payment into money, it has been well remarked that "A money payment fixed for a long term of years is of course a sort of lottery as between Government and the ryot, and there can be no doubt that payment in kind would be by far the most equitable system if only the many attendant difficulties could be surmounted". Let, Mr. Shivdasani prescribe the share of the State, and then it would be possible to give an opinion about the merits of the scheme.

13. It all depends upon whether the rates fixed at the previous settlement have not been pitched very high, as for instance in the Broach Taluka.

15. Yes.

17. Yes. I would insist upon the inclusion of a Member of Council for the District or Districts affected by the proposals to be included in the Committee.

18. In spite of the rosy picture drawn by Mr. Shivdasani I believe the ryot fights shy of going in for improvements from an irradicable fear of enhanced assessment. I, therefore, approve of the exemption.

19. My suggestion is that the methods employed at the first surveys should be followed, but that the work should be entrusted to an expert establishment which in all its grades should be above reproach so far as partiality, corruption and efficiency are concerned.

I have the honour to be,

Sir,

Your most obedient servant,

NAHARSINGJI,

Thakor of Amod.

Replies.

1. I do.

Subject to such modification as to make it more elastic and giving power to the Revenue officer not below the rank of the Prant officer, to reduce the assessment, when there is depreciation in the value of lands, productive power is diminished or the price of the products from lands have fallen to some extent.

2. No. 1 covers from Nos. 2 to 4.

5. No distinction should be made.

A non-cultivating land (landlord ?) may become a cultivating landlord the next year, or one may cultivate $\frac{1}{4}$ or $\frac{1}{2}$ of his lands. Moreover the net effect of such method, if adopted, is sure to discourage an energetic landlord from improving his cultivation for he will fear that as soon as he cultivates his lands the assessment will increase. It is also open to question, whether the State can, with any justification, have a right in the increase towards which it has contributed nothing.

6 and 7. Do not arise in view of the above explanation.

8. I do not follow this.

The term landlord is very comprehensive. The rights of Government are restricted in the matter of assessment according to the terms of sanad and various acts and they should not be disturbed.

9, 10 and 11. Are covered by No. 8.

12. Not at all practicable.

Prices and the yield per acre of all agriculturable products vary in general and cotton in particular which is at least quoted twice or thrice a day during the season and therefore it is not possible to fix the demand in seers to be paid in kind. I would not trust the lower subordinates of the revenue department who will be the sole judge in the matter of fixing not only the valuation of each kind of products, variation of acreage, on each holding under different kinds of crops. They cannot be expected to do all these functions with fairness, for want of knowledge. If this scheme is put in force it will increase the burden of taxation on the agriculturists.

13 to 15. Need no further explanations.

18. No. Answer to question No. 5 partly answers No. 18.

17. I am in favour of the committee contemplated in this suggestion but all tenures should be represented on this committee, even taking members from outside the council.

19. I do not wish to make any further suggestion at this council.

18th September 1924.

BHASAHEBH,
Thakor of Kerwada.

No. L.F.G./S.R.-37 of 1924-25.

Broach, 24th September 1924.

To—The Collector of Broach.

Sir,

With reference to your No. L.N.D.—2177 dated the 6th September 1924 below Secretary, Land Revenue Assessment Committee's No. 1790-B (a) 24 dated the 28th August 1924, I have the honour to submit herewith two copies of my answers to the questionnaire prepared by the Land Revenue Assessment Committee.

I regret the unavoidable delay in submitting my replies.

I have the honour to be,

Sir,

Your most obedient servant,

A. M. DALAL,

President, District Local Board, Broach.

Replies.

1 and 2. The general principles of assessment as laid down in the section are that at the time of revising assessments, the value of land and the profits of agriculture shall be taken into account in fixing the revised assessment.

I venture to submit that these principles are unsound and inequitable and are not in conformity with the sound canons of taxation. The reasons for this opinion are given below :—

(1) Whether land assessment is treated as rent or tax, for all practical purposes it is a tax on agricultural profits. It has been a wonder to me why agricultural profits should have been treated in a different way from other profits. Perhaps it will be argued that for very many centuries even during pre-British period, the State has been treating land assessment as rent and that the over-lordship of the State to the lands in India was never called in question. This is no doubt true but a thing which is bad in principles could never be good simply because it has the sanction of long usage. My humble opinion is that it is high time that the whole question of taxations including land assessment in India should be thoroughly examined by a representative commission of experts. The restricted enquiry which is at present being made by the Taxation Committee appointed by the Government of India will not serve the purpose which I advocate. The terms of reference of the Commission should be wide and the personnel more representative. The whole question of land assessment should be examined by this Commission from all points of view and specially with reference to the paying capacity of the agriculturists. The most important point of consideration for the Commission will be whether agricultural profits should be treated differently from all other kinds of profits for the purposes of State revenue. Agriculture is a profession as well as any other, and to me there does not appear any good reasons why it should be treated differently for the purposes of taxation.

The consideration of the whole question of land assessment is vitiated by the assumption that the State is entitled to a due share in the "unearned increment" in the value of land and in the increase of agricultural profits. I have no quarrel with this assumption but what I contend is that the property in land should not have a differential treatment from any other kind of property such as buildings, etc. If there is an "unearned increment" in the value of land, there is also such an increment in all kinds of property. But no one, I believe, would for a moment accept the principle of appropriating a part of the increment in the value of the latter.

Even if the principles of land assessment laid down in section 107 were good in law and equity, we must remember that a very large part of the population of India has been depending and will so depend in future, on agriculture as their main source of maintenance. I would ask the question whether the State would be justified in taking any revenue from a large mass of the small agriculturists who hardly eke out their existence from this profession. In the interest of the prosperity of a large section of the people of India, would it not be proper to readjust the basis of land revenue?

For the above consideration, I would lay down the following conclusions :—

(a) That the State is entitled to levy a tax from profits of all professions including that of agriculture.

(b) That the basis of taxation should be the same in the case of agriculture as in that of any other profession.

(c) That all profits below a particular minimum should be exempt from taxation.

(d) That the rate of taxation may be graduated according to the paying capacity of the assessee.

(e) The agricultural income would not then be exempt from the income-tax, and will be taxable as any other income.

(f) The right on lands which is at present claimed by the State may be redeemed by the owners of land by payment to Government at certain times the assessment of land. After such a redemption, the State will have no right to levy revenue from land as such, but only on the profits accruing from land. Those who do not wish to pay up for the right of the State may continue to pay the present land assessment.

The above proposals will appear to be, and are really revolutionary. But in order that all sections of the people may be equally treated for the purpose of State taxation, they should, I venture to think, be carried out after they are fully examined by an expert representative commission appointed by the Government of India.

Under the present iniquitous arrangement, those people who follow agriculture as a profession are put in a very disadvantageous and invidious position. The man who can hardly keep body and soul together, by following this profession has to pay a certain revenue to the State not from any surplus profits which he can save, but from the bare minimum required for his meagre existence. This state of things should not be allowed to continue for a day longer than is absolutely necessary.

The most serious objections against the above proposals will be, I anticipate, the following:—

(1) How will the deficit in the State revenue be made up in carrying out the above proposals.

(2) How will the poor agriculturists be able to pay up the capital amount required for the redemption of the right of the State.

As regards the first objection, it will not be possible for me to give any details about the financial effects of these proposals. But the State would not be a loser to start with, the State Exchequer would be sufficiently re-imbursed by getting the full capitalised value of their right to levy assessment on lands. If the State loses their annual income of land revenue, this is fully made up by the capital amount received by the redemption of their right. The real loss to the State will be in their giving up their right of revising the assessments on land, but as against this is to be set off the tax on agricultural profits which the State would be levying for the first time. On the whole, I think, the State would be benefitted in the long run.

As regards the second objection it is true that all the lands will not be redeemed in respect of the right of the State in the beginning but I have no doubt that this redemption will be complete in the course of one generation at the latest. The magic of full proprietorship will stimulate the people to effect necessary savings required for the purpose.

The next question to consider will be, how are the non-cultivating landlords to be dealt with? They will be dealt with in the same way as agriculturists. They too will have the option of purchasing the right of the State at the capitalised value of the right. Their income from the rents of land will then be treated for the purposes of State tax in the same way as any other income.

The following advantages will be derived by adopting the above proposals:—

(1) The condition of a large mass of the peasantry which is the back-bone of the country will be considerably improved, and thereby contentment will reign in place of the present discontent. It will not be possible then for any interested higher classes to exploit these innocent people to serve their own political purpose.

(2) All revolutionary tendencies, if any, will disappear and a period of peace and order will follow.

(3) The Government will be carrying out one of the greatest socialistic reforms in the history of the world for the benefit of the masses without sacrificing in the least the revenues of the State.

(4) The present iniquitous system of levying State revenue would be abolished and a more reasonable and scientific form of taxation will be substituted.

(5) State taxation would be evenly distributed between all classes of His Majesty's subjects and one of the crying grievances of the poor agriculturists will be removed.

(6) Government has to maintain at present a very large number of servants both in the higher and the lower grades who are required for the working of the present land revenue system. A very large part of these servants will be unnecessary if the proposals advocated in this paper are carried out. This will result in substantially curtailing one of the heaviest items of State expenditure.

(7) That there has been no hue and cry against the present system is due to the fact that the masses affected by it are dumb on account of their illiteracy and those classes

who are vocal at present do not really represent the interests of the masses, but if I read the signs of the times properly, I apprehend that this question will be in the forefront in no distant future. It is the duty of a wise statesman to look ahead of the time and do the needful before it becomes too late.

(8) If on the one hand the State would be giving up their right to a share in the "unearned increment" of land, on the other they would be levying tax on agricultural profits above a certain minimum for the first time.

The objections against the present system of land revenue may be summed up as under:—

(a) The tax has no reference whatsoever to the paying capacity of the tax-payer. In fact those who are the least able to pay it, have to pay the largest amount of revenue with reference to their paying capacity.

(b) Though improvements to land effected during one settlement are immune from assessment at the time of revision, this principle cannot be properly carried out in practice. When there has been an increase in the value of land or in the agricultural profits, it may be due either to world causes such as increase in prices or to improvements in land or to both. I would ask whether it would be a practical proposition to determine which of these factors have operated and to what extent in increasing the value of land or the agricultural profits. We may in vain go through the various revision settlement reports to find a solution for this. My opinion is that this so-called immunity of land improvements from assessment may sound very well on paper but in practice it has no value.

(c) The British Government has with herculean and most commendable efforts fixed the relative value of all fields in the country for the purpose of Government assessment. Though the system of fixing assessments has been highly perfected, in the nature of things, it could not but be more or less empirical, arbitrary and unscientific. Of course it would not, be possible for any Government to devise a better system for fixing land assessments, but that does not take away its unscientific nature. The more or less empirical method of fixing the assessments is one of the causes why taxation should be levied from the agriculturists in some other manner which is more equitable and scientific.

(d) Under the present land revenue system, the non-cultivating landlords are put in an advantageous position. Even though their income from rents may reach five figures they are not liable to pay any tax to the State. It may be argued that they already pay land assessment and so they should not pay any further tax on their rental earnings from the lands. A non-cultivating landlord would invest his capital in purchasing land just as other capitalist would invest his in buying Government securities or shares of a business. There is no reason why income from these two investments should be given differential treatment. Under the present law, income from land of a non-cultivating landlord is made income tax free. This is an anomaly which requires to be removed. The removal of this anomaly would substantially benefit the State exchequer.

(e) The land cultivating classes do not know their actual financial position on account of the fluctuations in the assessments to which their land is made liable at every revision settlement. The value of their lands prior to revision may go down by 20 or 25 per cent. after revision by increase in the assessments. This is hardly a desirable state of things.

It may be noted that in the above proposals the question of the non-agricultural use of land has not been dealt with. I should reserve the right of the State to levy special tax when land is used for non-agricultural purposes. What should be the amount of the tax and how it should be assessed are matters of details which should be worked out by the Committee of experts referred to in the beginning.

Then there is the difficulty about the different tenures of land in the Presidency. I do not think this difficulty to be so insuperable as not to be solved. The right of the State in respect of lands of different tenures could be well ascertained and the price of such right could be settled.

The above proposals may, as observed above, appear revolutionary and impracticable at first sight. But I would very respectfully urge Government and the Land Assessment Committee to consider them carefully. Of course a bare skeleton of the scheme has been put forth. But if once the principles underlying the proposals are accepted with suitable modifications, I would be prepared to submit the proposals in greater details for the consideration of the Committee and Government.

In case the above proposals do not find acceptance and the Committee is in favour of the present practice of land assessment, I beg to submit my answers to the questionnaire as under:—

1 and 2. In revising assessments regard shall be had only to the profits of agriculture and not to the value of land. The value of land depends upon a number of factors. When the population is thick and the tract is prosperous the value of land in such a tract will be higher.

than in another tract with spare population and less prosperity. I do not see why assessment should at all be based upon the value of land. The main determining factor should be the quality of the soil which will materially affect the profits. The value of land has frequently no relation to the profits thereof.

3 and 4. As long as the policy of Government is to assess every piece of land irrespective of the paying capacity of the agriculturists, the only possible basis on which assessment could be fixed would be the rental value of land. No other basis would be practicable.

5 and 6. I am of opinion that no distinction should be made between cultivating and non-cultivating landlords in fixing assessments, but I think the profits of the non-cultivating landlords should be made taxable to income tax. There does not appear any reason why the non-cultivating landlords should not pay income-tax on the profits from their lands. When land is purchased by a non-cultivating landlord, it is so purchased with the full understanding that it is subject to the payment of assessment to Government. Investments in the purchase of land should not, I think, be differentiated from similar investments in Government or other securities. Income from the latter is liable to the income-tax and similarly income from the former should also be made liable to income-tax. The revenue which will be derived thereby by the State should be taken as a set off against some loss which the State may have to suffer on account of the lenient treatment proposed in my answers to be given to the cultivating landlords.

7, 8 and 9. The best means is to ascertain real rents paid in open competition by tenants to landlords during the years immediately preceding a revision settlement, excluding years of abnormal prices. The preceding ten years should be taken into account for this purpose.

10 and 11. The answer to question No. 10 is in the affirmative, but it is very difficult to say what would be the reasonable maximum. The answer to question No. 11 depends upon the answer to another question *viz.*, what should be the principles in determining the maximum percentage of the rental value to which the State is entitled. A percentage which would be reasonable and proper in the case of a non-cultivating landlord would not be so in that of the cultivating landlords and similarly different consideration will have to be taken into account in the case of small and big cultivating landlords. A big landlord can afford to pay a larger percentage than a small cultivator. These considerations lead us to the conclusion that as the assessment is levied irrespective of the paying capacity of the agriculturists, any fixed maximum percentage would not have the same result in the case of several classes of landlords. In my opinion at least one principle should be laid down by the State in fixing the maximum percentage and this principle should be that the maximum percentage should be such that in the case of an agriculturist having a holding sufficient for being cultivated by one pair of bullocks, the profits remaining to the cultivator should be sufficient for his maintenance. This is the minimum expected from a benign Government which acts as the supreme landlord. If Government accepts this principle my humble opinion is that 25 per cent. should be fixed as a reasonable maximum percentage of the rental value as the assessment to which the State is entitled. Of course this would mean a lowering of the scale of present assessments and consequently some loss to the State. But as I have observed above this loss could be made good by subjecting the agricultural profits of the non-cultivating landlords to the income tax. Without any loss to the State, one of the most important agrarian reforms would be carried out.

12. The scheme is not only impracticable but very complex. It would be extremely difficult to work it out in actual practice.

13 and 14. These percentages should be reduced to 20, 33 and 50 respectively. My reason for this is that the incidence of land assessment falls heaviest upon the small cultivators.

15 and 16. The period of settlement should be 50 years, thereby the cultivators would be secured from fluctuations in the value of land either by the increase or decrease of land assessment.

17. I do not see any objection to the appointment of a Standing Advisory Committee proposed for the purpose in this question. Some more light will be thrown on the settlement proposals for the consideration of Government.

18. This so-called exemption from assessment is more theoretical than practical. I do not know whether any expert will be able to say that the increase in the value of land or in the agricultural profits has been due to improvements effected in the land since the last settlement. This is not possible to be determined, unless we have on record the yielding capacity in the term of actual produce of every piece of land at the time of the previous settlement and its capacity at the time of revision. This will be an impossible task for any one. In my opinion, this exemption from assessment is not of any practical utility. The provisions relating to this could, therefore be repeated without any harm either to the State or to the cultivators.

No. 1092 of 15th September 1924.

Chunarwad,
Broach, 16th September 1924.

To—The Collector of Broach.

Sir,

In compliance with your No. L.N.D.—2177, dated the 6th instant, I have the honour to enclose herewith my answers to the questionnaire referred to therein.

I have the honour to be

Sir,

Your most obedient servant,

A. U. MALJI,

Pleader, Broach.

Replies.

1 and 3. Yes.

2 and 4. Do not survive.

5. Yes, as rental value does not necessarily mean the actual rents reserved by leases. In the case of non-cultivating landholders, the latter are generally at a great disadvantage if they belong to another village or town. The cultivators are by their nature disinclined to give proper rents to such outsiders. Very often the village people form a clique against such landholders when the plots are large and the former hardly compete as between themselves. Not infrequently the rents are in arrear and the landholder has yet to pay Government assessment. I know some landholders are ruined in the land business.

6. The distinguishing feature ought to be that in no case 50 per cent. of the rent should be levied as assessment.

7. Subject to my reply No. 18, last ten years' average should be the basis in the case of non-cultivating landlords. These should be verified with the Record of Rights. In the case of actual cultivators the rental value should be based on the income estimated by the panch consisting of one member of the Legislative Council for the District, one Taluka Local Board member, one cultivators' representative elected by the village in the presence of an officer appointed by the Collector not inferior in rank to a Circle Inspector, one representative of the Agricultural Department to be nominated by the Director of Agriculture or his Deputy with the Sub-Divisional Officer as sarpanch.

8 and 9. My answer to query 7 seems to me to be the correct method.

10. Yes.

11. Yes, Subject to the limits mentioned by me in answers 6 and 7.

12 and 14. Yes, I am in favour of 10 years' revision.

13 and 15. No. The enhancement or reduction question will hardly arise except on the defined basis. Any increase or decrease based on this method should be accepted on all hands.

16. My answer to this query is the same as I have recorded under Nos. 13 and 15.

17. I prefer the arrangement suggested in answer 7 above.

18. The next following decade must reap the profits of improvements. The total exemption should not extend beyond the settlement period but the cost of improvement should be settled by the panch at the next settlement. These costs should be apportioned over a period ranging between 10 and 20 years and reduction should be proportionately allowed from the annual assessment on that account, provided that such improvements are approved by the Collector before they are made by the landlords.

Replies.

1. I accept it, but would recommend the addition of the words " as ascertained on the average of the preceding five years ".

2. None required.

The profits fluctuate according to the yield of the crop and the market. The yield of the crop varies according to the seasonable rainfall. If the profits are based on the average of the preceding five years, they will give more accurate results.

3. No. The rent is not fixed on the basis of the profits. Many of the lands have passed out of the hands of the original cultivators in discharge of the long standing debts and the rent is charged on the basis of the interest on the value paid plus amount of the assessment and the local fund.

4. When I was in the service of Government, I had to make annually three experiments, as District Deputy Collector in each of the talukas in my charge in the Districts of Panch Mahals, Kaira and Ahmedabad. The results everywhere were unsatisfactory. About eight years ago, there was a large plot of Bhagdari land in a village in the Broach Taluka for sale and I made inquiries as to the yield, and it was found to value at Rs. 40 per acre. It is said that in the reign of Akbar the State took one-sixth of the produce. Taking the average value of the produce at Rs. 40, and the average assessment at Rs. 5 per acre, in some of the talukas of Broach District, the assessment is already $12\frac{1}{2}$ per cent. which is in excess of the rate at which income tax is levied. Small plots give sufficient to pay the Government assessment and food for the year. During fair season the cultivator plies his cart on hire, the income from which goes towards the payment of interest on his debts and if there is any balance towards part repayment of his debts. In the Surat and Broach Districts, it is said that the condition of the cultivators has improved. It is true that the Bohra and some Hindu cultivators have become fairly rich which is however due to their having resided in Africa, for some years and traded there. Africa gold therefore is the cause of their prosperity. Many of them have recovered their lands which were mortgaged and some have been able to buy more. Those who own plots of 50 acres and upwards make profits, because there is large surplus, after deducting for their own wants of the year, but the fact remains all the same that the value of the yield of the crop and the assessment per acre is as stated in the foregoing paragraph.

5. No. It will at once bring down the monetary value of the land. The non-cultivating landlord will enhance the rent and if the tenant is unable to afford it, he will throw up the tenancy and become a day labourer. It will also immediately affect the credit of the cultivators who will not be able to get loans on the security of their lands on the present valuation and rate of interest.

6. I propose no distinction.

7. I have already stated in the answer to question 3 that the rent is not fixed on the basis of profits. In my opinion the landlord should get twice the amount of the assessment plus local fund; the assessment and the local fund to be paid by the landlord. In the event of failure or draught the assessment plus the local fund should be remitted by Government and the landlord also should not recover the rent, but, if the rent is the landlords' sole maintenance Government should give pecuniary help during that season.

8. No. It will lead to dishonesty on the part of both the tenants and landlords. They will combine and the open bids will be smaller. The higher amount will be paid secretly.

9. The answer to the preceding question covers this.

10. No. It is already the maximum which a cultivator can pay. If that is taken by the State, there will be nothing left to pay the landlord. It will result in the relinquishment of many lands and cause untold disaffection among the masses. In the time of Emperor Akbar the Government share of the produce was one-sixth and this may be the maximum.

11. Please refer to my answer to the preceding question.

12. No. Besides complicated, it will lead to much dishonesty and fraud all round, and will eventually be found disadvantageous to Government Treasury.

13. I am not aware of the principle on which the present maximum limits are fixed. All taxes which the State levies are a certain percentage of the profits or value. I have already explained in my answer to question 4 that the value of the yield of the crop is about Rs. 40 per acre in the best villages under cotton cultivation in the Broach District. A cultivator having, say, 20 acres of land has to leave half of it fallow, though the assessment *plus* local fund is levied and paid in full for the entire holding of 20 acres. The average produce, at Rs. 40 per acre is Rs. 400 and the assessment and local fund comes to Rs.106-4-0 already which comes to $26\frac{1}{2}$ per cent.

14. My answer to the foregoing question will show that a cultivator already pays $26\frac{1}{2}$ per cent., *i. e.*, More than one-fourth of his income and in my opinion it is the maximum. His income would appear less than Rs. 40 per acre if he and his family do not give their labour free and have the cultivation by paid labour.

15. My experience of 18 years' service (5 as Mamlatdar and 13 as Deputy Collector) had convinced me, while in service, that the present normal period of settlement is short and should be raised to 50 years. If the period is longer the chances of improvement of the land are greater and the yield of crop larger. The larger the yield, the greater the income, with the natural result that the land revenue will increase at the next revision without affecting the percentage.

16. *Vide* answer above.

17. Yes, some of the non-official members should be agriculturists.

18. Government should not go back. The exemption is a promise which should not be broken under any circumstances. The exemption, however, will of itself become lifeless at the expiration of the guaranteed period, as time goes on, cultivators become more intelligent, and experience will show them the advantages of good manure and use of improved implements; which will increase the yield and the consequential increase of the value of the crop resulting naturally in the increase of assessment.

19. No.

The foregoing answers fully explain my views and the reasons therefor.

MOTILAL CHUNILAL.

Forwarded with compliments to the Collector of Broach as requested in his endorsement No. L.N.D., dated 6th instant.

Shantikunj, Broach, September 1924.

MOTILAL CHUNILAL.

No. L.N.D./S.R.-1252 of 1924.

Thana, 2nd October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated 28th August 1924, I have the honour to enclose herewith my reply seriatim to the questionnaire forwarded with your letter under reference.

Your most obedient servant,
S. M. BHARUCHA.

Replies.

1. I accept the general principle of assessment laid down in section 107 of the Land Revenue Code, but in carrying out the object of this section, it is necessary, in my opinion, to take account of the following considerations :—

This section, I think makes it clear that in fixing the land assessment, the main object is to tax the "profits of agriculture". In other words, the land assessment is intended to be a sort of "Income-tax" on agricultural income. This notion further receives support from the exemption from income-tax that is granted to agricultural income, the underlying principle evidently being that income from agriculture already pays income-tax in the shape of the agricultural land assessment. It is a recognized principle of every system of income-tax administration that incomes below a certain limit are exempt from this direct form of taxation. Thus, in virtue of this principle every one who follows any business or profession *other than agriculture* gets exemption if his total income falls below the taxable limit of Rs. 2,000 per annum. The reason why one who follows agriculture as a profession or business, is obliged to pay the land tax without any regard to the ordinary exempted minimum, is I think on account of the principle that the State is the paramount landlord and the ultimate owner of all land including its mineral wealth. The only way in which the principle of income-tax administration, *viz.*, graduation of the rates, according to the amount of the taxable income, can be observed in Land Revenue Administration, is to make attempts to tax large agricultural incomes at higher rates.

2. No answer necessary in view of the reply to No. I.

3. I think under present conditions, it is fairest to have the assessment on the rental values. I would however point out that the idea that the "rent" of land is almost always an "unearned increment", and it may be freely taxed, for the benefit of the State cannot be accepted without some qualifications. It may be conceded that a certain portion of the "rent" is unearned in the sense that it is not produced by the landlords' labour or capital. But at the same time it must be remembered that transfer of land for full value freely takes place in India, and in a large number of cases the rent is not "an unearned surplus" to the *present* holders of the land. In fact, at every sale the unearned increment that may be existing at the time, is capitalized, and the purchaser who paid full value for his land, gets no share of it. What I would like to point out is that the real unearned increment which undoubtedly accrues and increases with the development of the country, is from time to time capitalized and disappears with every transfer and sale of land, beyond the reach of the tax gatherers as far as land assessment is concerned. It would therefore be hazardous to treat all the existing owners of land as if the rents they received even as absentee landlords—were nothing but "unearned increments" gratuitously received by them. The real thing that is to be taxed is the produce of the land, and I think the prevailing rents furnish a good index as to the productivity of the land and furnish a fair basis for basing the assessments.

4. Does not arise in view of reply to No. III.

5. I think it is impracticable to introduce any such distinction in practice, though the non-cultivating landlord does not deserve much sympathy. These two classes are constantly changing and in order to give effect to any distinction of this kind, elaborate records may have to be maintained and the practical benefit may after all be very small. Perhaps, if any gradation in taxation of large incomes be introduced as suggested in Answer No. I, the class of very big non-cultivating landlords will be suitably taxed at a higher rate.

6. None except those suggested in No. I.

7. The rental value should I think be determined by actual collection of reliable statistics. Care should be taken over their collection, as besides the payment of paper-rent, various "haks" are customarily collected by landlords in many tracts, especially in respect of fodder, free labour for the landlords' private lands, Dharmada, etc.

8. I think this method would be suitable, if there is real competition. But ordinarily tenancy continues in the family although it is tenancy-at-will.

9. The average of the last five years excluding abnormal years would, I think, give a fair basis, wherever there is real and open competition in rents paid to landlords.

10. I think a *maximum* percentage of the rental value may be prescribed so that people who wish to make transactions in land may know the maximum limit of the taxation they may be called upon to pay.

11. I think 50 per cent. is a reasonable maximum.

12. I think this scheme is impracticable. It is as complicated as the present system with the additional disadvantage that there is not the long experience behind it which we have for our present system. Moreover, this scheme does not even possess the advantage which a permanent system or a system of collecting assessments in kind may possess in the eyes of certain people. On the whole, I find it impossible, to support the proposed scheme in Appendix II.

13. I think the present limits have worked well and they should be adhered to except in cases where the assessment falls much below 50 per cent. of the rental value, when the limits may be worked up gradually.

14. Does not arise.

15. I think the present periods are suitable and experience so far points to their continuance in the future.

16. Does not arise.

17. I favour this idea. The opposition which is at present shown to the introduction of every new settlement is, I think, principally due to the idea that oppressive and additional taxation is imposed on the people by executive order, in the guise of the introduction of a revised settlement in the taluka. If a committee of the Legislative Council considers the settlement proposals, examines all the petitions of objections, and gives its views before final orders are passed by Government, the Legislative Council will have been given an indirect voice in the matter. The Council may then be in a better mood to receive the proposals, and non-officials also will be able to bring their criticism to bear on the proposals before they take final shape.

18. Theoretically "improvements" may be taxed after a long interval, since they also in course of time tend to acquire an "unearned" value. But the exemption has been enjoyed so long, that I consider it inexpedient to disturb the present arrangement, except when it is conclusively proved that the "improvements" were made *before* the expiry of the last preceding settlement.

19. No.

No. A.G.R.

Thasra, 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated 28th August 1924, I have the honour to submit herewith copy of the proceeding of the Association giving replies to the questionnaire prepared by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

J. M. SHAH,

President, Agricultural Association, Thasra Taluka.

Translation.

* * * * *
Resolved unanimously to give the following replies to the 19 questions received from the Land Revenue Assessment Committee on the revision of land revenue :—

1 and 2. The assessment should only be fixed on the basis of the profits from land. Various factors contribute to the increase or decrease in the value of land. No regard should, therefore, be paid to its value.

3 and 4. The rental value of lands is the right basis for fixing the agricultural assessment.

5 and 6. No distinction between cultivating and non-cultivating landlords seems necessary.

7 to 11. The rental value of lands and the maximum rate of it should be arrived at in the following manner :—

(a) The rental value of lands rented on assessments in cash should be fixed at the average of the past ten years' total. Regard should be had to the figures of the best agricultural fields.

(b) Where the rent is levied in kind (*lit*, in the shape of a share in crops) the figures of the produce accrued to landlords in the past ten years should be ascertained by a local inquiry, or from the accounts of the landlords if they are available and are reliable and the cost of management, for manure, etc., should be deducted therefrom. An average of the net produce (of ten years) thus obtained should then be taken.

(c) The average thus arrived at should be taken as the maximum rental value.

(d) After the rental value is settled as above, the maximum rate of it should be fixed as under :—

(1) The market value of the best agricultural lands in the village should be ascertained by a local inquiry and from the records. In ascertaining it the lands to which higher value may be set on account of their usefulness for house sites at that time or in the near future, should be left out of consideration.

(2) Interest at 6 per cent. on that market value should be calculated and that amount should be deducted from the rental value. 10 per cent. of the figure thus left should be taken as the maximum rate of it.

12. The scheme prepared by Mr. Shivdasani is difficult to be put into effect and is not acceptable to us.

13 to 18. The principle of enhancement of assessments of land is not acceptable to us. Consequently the replies to these questions are out of question. The settlement should be permanent and no enhancement should be made in it at any time.

19. Where villagers build houses on agricultural land outside the village site but close to it on account of the shortage of sites within it no enhanced rate should be levied.

The meeting terminated after doing the work mentioned above.

Dated 29th September 1924.

(Signed) J. M. SHAH,
Mamlatdar or President, Thasra.

No. L.B.D.K.R.-324 of 1924.

Palghar, 5th October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee.

Sir,

I am requested to give replies to the questionnaire prepared by the Land Revenue Assessment Committee. Thinking that the matter is very important and that it is necessary to consult some of the reasonable gentlemen in the Taluka, I invited them and with their consideration I tried to solve the questionnaire in question and thereupon I could give replies to them which I have the honour to submit as below :—

1. Yes.
- 2.
3. No.
4. Agricultural assessment should not be based on rental value of the land ; but they should be based on clear net produce, which remains after deducting every sort of cost including the assessment which the land is required to pay to the Government.
5. No.
6. No distinction.
7. The term rental value is a very wide term and is capable of having two or more meanings to it ; so it is not possible to answer this question.
8. No.
- 9.
10. No.
11. As the present assessment has reached its maximum limit, we are of opinion, that in no case the rate or percentage of the present assessment should be raised ; if possible it should be reduced.
12. We are of opinion that there should be permanent settlement of land revenue. The assessment may be fixed in kind ; but its money value should not be changed at intervals of ten or any amount of years. When the money value of the commodity is once fixed, that should remain definite and permanent ; but the rate assessment should never go higher than what it is for the present.
13. In no way the present assessment should be enhanced.
- 14.
15. As we approve of the principle of the permanent settlement of the land revenue, no question of revision settlement can arise any longer.
- 16.
17. We approve of the proposal of having a standing advisory committee consisting of at least $\frac{2}{3}$ non-official member and $\frac{1}{3}$ officials ; but the report or suggestions should be binding on the Government.
18. We do not approve any thing which goes against the general principle involved in section 107 of the Land Revenue Code.
19. We only submit that as the present taxation of land revenue has reached its maximum limit there should be no increase in the rate of assessment any more. The land revenue should be made permanent.

Hoping to be excused.

I have the honour to be,

Sir,

Your most obedient servant,

HIRASING DHANSING,

President, Taluka Local Board, Mahim.

Godhra, 4th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24 of 28th August, 1924 I have the honour to submit herewith replies to the questionnaire prepared by the Land Revenue Assessment Committee.

Your most obedient servant,

W. C. TUDOR-OWEN,

Collector of the Panch Mahals.

Replies.

1. Yes.
2. None.
- 3 and 4. Yes.
- 5 and 6. No.
- 7 and 8. Yes.
9. 10 years.
- 10 and 11. 75 per cent.
12. Impracticable.
- 13 and 14. No, there should be no limit.
- 15 and 16. No, 15 years.
17. I don't think an advisory committee would be any use, as politicians keep an eye on the votes of the people. This is an executive matter for permanent officials to deal with.
18. Should be taxed after ten years.
19. No, not at such short notice.

Borsad,
27th September 1924.

To—The Mamlatdar of Borsad.

Sir,

I have the honour to submit my replies to the questions proposed by the Revenue Assessment Committee as under :—

1. For a revision revenue settlement, the classification of the soil already made and sanctioned is taken as a basis under section 106 of the Land Revenue Code, and the only thing which remains to be done by the Settlement Officer is to fix the maximum rates of assessment as to different groups of villages on principles laid down in section 107 of the Land Revenue Code. The proposed question does not relate to the classification register but relates to the principles enunciated in section 107 for the purpose of fixing the maximum rates. Under that section regard is to be had to the value of the land and if the land is used for agricultural purposes to the profits of agriculture. I accept the principle so far the non-agricultural lands are concerned. But I cannot prevail myself to accept the principle so far agricultural lands are concerned, and my reasons for that are as below.

Regard is to be had to profits. They mean actual net profits after deducting the necessary cost of production. An increment in profits would arise either when there is an increase in the market value of crops or when there is an increase in the yield of the crops. The increase in the yield is wholly the result of personal exertions of the agriculturists. Good and timely manuring, sufficient and timely irrigation, cultivation of congenial foreign staples, systematic ploughing and other such things would tend to bring good returns. But all these things are due to skill, industry and ability of investment of the agriculturists and on principle the putting in of these things should not be taxed at all. Agriculture is the premier industry of this Presidency but it is quite in a neglected state. It requires a very sympathetic treatment at the hands of Government and sympathetic measures should be taken up without any delay. A zest in the agriculturists for the use of new time and labour saving implements requires to be created and such implements as well as cheap and sufficient funds are required to be put within their reach. But till now nothing substantial has been done in this direction. Some agriculturists have however felt the necessity of such a change in the method of cultivation and irrigation and they have been taking measures so far allowed by their scanty capital or credit to improve their lands and to equip them with up-to-date implements in order to get more returns from their lands. It is quite inequitable and unjustifiable to take into consideration any increase in the yield so brought about by the private exertions of the agriculturists.

The increment in the value of the produce representing the net profits, as distinguished from the increase in the net profits, is the only thing worth considering in the revision settlement. An increment in the value would arise only when there is a rise in the market prices of the crops. And so the rise in prices remains the only test. But whether the whole or a part of the rise in prices should be considered while fixing the maximum rates remains to be seen. With the rise in the prices of crops, the cost of living also increases. The rise would affect the agriculturists in the purchase of their necessities of life. The gain gained by them in the rise of prices of crops would partly and sometimes wholly go away in paying for highly priced other necessities of life. And so it is hazardous to consider the whole of the rise. Also it is dangerous to fix any ratio of the rise as a proper and sure measure for the increase of the assessment. The only and just way is to find out how much more the agriculturists are benefited by the rise in prices, after giving credit for the high prices which they have to pay for other necessities, and then to fix a certain proportion of it as the share of the Government in addition to the existing assessment. In other words the actual worth or rather the purchasing capacity of the net profits should be the sole test. Thus in fixing the maximum rates regard should be had to the actual worth of the increase which the agriculturists would get by the rise in prices of the crops.

2. I have shown above why I do not accept the profits rule. I want to have regard being paid to the actual worth or purchasing capacity of the increase in the value of the produce of the lands, apart from the rise in the quantity of the produce which should go untaxed, on reasons stated above.

3. The rent is generally received in two ways as produce rent or cash rent. Produce rent is a certain fixed share of the gross produce while cash rent is a certain fixed amount in money. Rent whether in produce or cash is the consideration received by the landlord for the user and occupation of his lands. Rents are not uniform and vary with each land. Lands improved and properly manured, kept fallow for some time, freshly manured or having chances of easy and cheap irrigational facilities would fetch high rent. Rice lands which wholly depend upon rain for crops in some tracts are not considered productive lands and

generally fetch low rent. Lands which bring a lower rental in the hands of one would bring an increased rental in the hands of a careful and industrious landlord. Further increase in the quantity of arable lands does not keep pace with the increase in the agricultural population. The latter had already begun to press upon the lands with the result that rents of lands are going on increasing. People having no other business, which is the case here, took to lands and want to have them anyhow. In the competition to get lands they even do not care to see whether the payment of rents would have anything to them for their troubles and expenditure. Instances are not few but many where rents are devouring the whole produce of the lands leaving the cultivators in the worst position. Thus the rents are the results of a struggle for existence.

And so the rental value of the lands being not the real profits of agriculture should not form a basis for fixing the maximum rates.

4. I have shown above what should be considered in fixing the maximum rates.

5. I am not in favour of drawing any such distinction. Ryotwari system prevails in this Presidency. Big landlords who do not cultivate themselves are very few. Their number is quite negligible. Most of the proprietors are cultivating as well as non-cultivating and so it is not worth while to draw any such distinction between cultivating and non-cultivating proprietors. All lands by whomsoever held should be assessed on one common principle.

6. This does not arise.

7. Owing to the great pressure of agricultural population upon the arable lands which do not increase in proportion, the rental of lands has a tendency to increase, without keeping any relation with the actual yield of the lands. Besides lands which are improved, if let, are fetching more rent. And so statistics which would be available to show actual exaction of rent whether in kind or cash would not be a proper guide to know the real profits of agriculture. The sure test to find out the real rental value of the lands is first to find out the gross produce of the lands, of which three-fifths portion would go for the labour and other charges of cultivation while the remaining two-fifths share should be taken as a fair share for the ownership of lands. This two-fifths share of the gross produce should be taken as the rental value of the lands. This process of finding out the rental value is free from the defects previously noticed in the case of fixed rents.

8. I do not consider the way suggested in the question as the best one to find out the rental of lands. Competition in the cultivation of lands is sometimes very keen and proves to be ruinous to the poor agriculturists. It would not last for ever but for sometime; but the standard of rent taken from a year of competition would work hardship when that competition goes away. Even assuming that the competition would continue for some time, still the rents paid in open competition, being not the real worth for the interest in the lands of the landlords, should not be taken as the real rental value of the lands so as to make them available for fixing the maximum rates of assessment.

9. The average two-fifths share of the gross produce of the five years preceding the settlement should be taken as the rental value of the lands. The gross produce of the best of lands is not to be considered. Gross produce of an average field in normal conditions is to be the standard, and of this the fractional share is to be taken as the real rental.

10. I do not wish that a percentage of the fixed rental should be fixed as the assessment, which the Government should take. But a maximum percentage of the rental should be laid down as the highest limit to which the assessment can reach under all favourable circumstances. Circumstances such as, constant failures of monsoons, repeated destruction of crops by insects, heavy rains, unseasonable rains would call for deductions. The settlement is required to be equitable in character and moderate in incidence. The assessment besides should be such that agriculturists can save in good years sufficiently to meet the want of bad years.

11. I think the maximum limit to which the assessment can reach should be 30 per cent. of the rental value of the lands. The 50 per cent. rule is not a reasonable one. It leaves nothing in the hands of the agriculturists who are taxed independently of their taxable capacity simply because they have the misfortune to hold lands.

12. I do not think it advisable to adopt the system of assessment in kind laid down in Appendix II. There are good many objections to this scheme even though it aims at securing certainty in assessment. Under the system a certain share of the produce, which is to be turned into cash according to the market rates, is to be permanently fixed after deducting all conceivable expenditure. It is a well known fact that agricultural labour has now become scarce and dear and there is no likelihood of regaining the old times. Not only this but there is every possibility of its being more scarce and dear. And in that case the share fixed once for all would work hardship. The act of surveying would be lengthy and difficult. Also it is impossible to get a great number of sympathetic and honest officials to work up the scheme and find out the gross produce and other necessary things.

13. The present maximum limits are very heavy and so should not be adhered to. For an individual holding an increase of 100 per cent. at a time is nothing but a terror to the proprietor, whatever reasons there may be for enhancement. The proprietor does not see to the

reasons but sees to the unexpected increase. Even the maximum percentage for an entire village is heavy. Whatever is felt by a single proprietor is felt by the whole village. A rise of 60 per cent. at a time would not fail to create dissatisfaction and a feeling of bitterness towards Government. These two percentages require reduction and with them the one for the taluka would naturally go down.

14. I suggest 16½ per cent. for a group or taluka, 20 per cent. for a single village, and 33 per cent. for an individual holding.

15. The period of settlement should be raised from 30 to 40 years in the Presidency excluding Sind. I cannot suggest anything about Sind with which I am not familiar.

16. Mentioned in question 15.

17. I am in favour of appointing a Standing Advisory Committee constituted as suggested in the question. The Settlement Officer forwards his report and all the papers to the Collector of the district. The latter forwards all the papers received with his opinion together with the objections of the public received on the notification issued by him to the Settlement Commissioner. The latter forwards all the papers so received with his opinion to the Government. The Government have thereupon to decide. This being the procedure, it is highly advisable that a Committee should exist to go through the papers and suggest changes if necessary. This would ensure confidence of the public, as the Committee would put the case of the public in the best possible way, before anything is done by the Government on the reports of the lower officials. I am strongly in favour of such a Committee.

18. I am not in favour of taxing the improvements even after some years of their existence. Lands owing to their constant cultivation have completely exhausted. Poor agriculturists have neither the capital nor the credit to improve them. Lands with excellent physical properties are not taken advantage of owing to want of skill and funds. In this state of things, it is the primary duty of the State to provide facilities for technical agricultural training to the boys of the agriculturists and to create and foster a spirit in them to be skilled, industrious and resourceful. And so whatever improvements (which are quite insignificant) are made should not be taxed at all, as otherwise, it would kill the spirit which it is necessary to create and preserve, by all possible ways.

19. *Graduation of enhancement.*—The enhancement in the assessment, if more than 10 per cent. of the existing one, if levied from the beginning of the settlement would create some hardship and so the enhancement should be graduated. Only 10 per cent. for the first two years, 20 per cent. for the next three years and the whole after that period should be levied.

Land tax.—This is a tax levied on all lands independently of the economic condition of the holders. The latter have to pay the land tax, even though their economic condition does not warrant anything being exacted from them. There is no plausible reason why persons carrying on the industry of agriculture should be taxed even though their income from that industry may not be sufficient to sustain them for a quarter of a year, while those carrying on other industries are not touched at all unless their income reaches the minimum limit of Rs. 2,000 a year. The existing taxation system is thus not based on any scientific and equitable basis. The taxation which is meant for the carrying on of the administration by the Government should be distributed on the capacity of the men to bear the burden. But the land tax goes against this principle and falls heavily upon the poorest of the people and takes away from them their very source of sustenance. And so lands held by petty proprietors bearing income of not more than what is absolutely necessary for maintenance, should not be subjected to this taxation. This would give relief to those to whom it is absolutely necessary and it is a fair and just thing, looking to the relative position of others under the existing taxation system.

With this,
I remain,
Yours,

PATEL, DHANABHAI N.,
Chairman, Borsad Taluka Agricultural Association.

No. R.E.V.

Respectfully submitted to the Secretary, Land Revenue Assessment Committee, Bombay, with reference to the Committee's letter No. 1790-13/24 of 28th August 1924.

Borsad, 3rd October 1924.

Through the Collector of Kaira.

Illegible,
Mamlatdar, Borsad.

No. R. E. V. 239.

Kaira, 6th October 1924.

Forwarded with compliments to the Secretary, Land Revenue Assessment Committee.

J. W. SMYTH,
Collector of Kaira

Shahapur, 6th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790/B/24, dated 28th August 1924 I have the honour to report that a Committee of Members of Board was called and discussed in the Company of them the 19 questionnaire. The replies to these questions and the names of members present are given as under :—

Members Present.

1. Mr. Shridhar Raghunath Sharangpani, President.
2. Mr. Khanderao Vinayak Raje, Mamlatdar and Chairman.
3. Mr. Hari Keshav Gujare, Vice-President.
4. Mr. Chintaman Shankar Godbole, member.
5. Mr. Krishna Padpatil Vishe, member.
6. Mr. Govindji Narayanji Thakar, member.
7. Mr. Dwarkanath Hari Deshmukh, member.
8. Mr. Ganu Vith Patil Khade, member.

Replies.

1. We accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
2. It is not necessary to propose any alternative as we accept the general principles.
3. Only Mr. Raje, the Mamlatdar and Chairman agrees that agricultural assessment should be based on the rental value of lands while the other members do not agree at all.
4. According to other members (except Mr. Raje) assessment should be based on the crop yield of lands received actually by the landlords. Mr. Raje was silent on this point as he agrees with the principles in question No. 3.
5. No distinction is necessary between cultivating and non-cultivating landlords in fixing the assessment.
6. It is not necessary to touch this question as we do not want any distinction between cultivating and non-cultivating landlords.
7. Mr. Raje, the Mamlatdar and Chairman, suggests that the best means of arriving at the rental value of lands is the Kabulayat passed by the tenant to his landlords, while the other members suggest that out of the total crop yield $\frac{2}{3}$ should be considered as cost and labour and the $\frac{1}{3}$ should be treated as the net profit, and the rental value of lands should be based on this net profit, provided that the question of interest is taken into consideration.
8. We all reply to this query in the negative while Mr. Raje replies in the affirmative.
9. Only Mr. Raje says that 10 years before the revision excluding the abnormal years should be taken into account, while all other members do not agree to this proposal.
10. We all are of opinion that the assessment should be based on the crop yield of lands actually received, while Mr. Raje says that it should be based on the rental value of lands.
11. Mr. Raje suggests that if the assessment is to be based on the rental value of land 33 per cent. of it will be a reasonable maximum, while the other members of the Committee declare that they have nothing to say on this point as their opinion is to base the assessment on the crop yield of land.
12. We all are of opinion that the scheme for fixing a permanent assessment in kind but recovering it in cash is impracticable and hence we all do not agree to this scheme.
13. Mr. Raje's reply to this query is in the affirmative while the other members declare that there should be no enhancement in assessment in future at all as the present assessment is paid by the subjects with great difficulty.
14. We would not fix any maximum in any case as our opinion is that the present assessment should be made permanent. Only Mr. Raje is against this proposal.
15. Mr. Raje says that the period of 30 years is reasonable, while other members have nothing to say on this point as in their opinion assessment should not be revised.
16. Mr. Raje already agrees to the above question hence he has nothing to say on this point, while the other members do not give their opinion about the period.

17. We are all of opinion that the last system should be made permanent in the case of settlement. Mr. Raje says, the present system of submitting settlement proposals should continue and that the proposals need not be placed before any such Committee; while the other members say that they do not want any enhancement at all in assessment, hence it is not necessary to put this question before Council.

18. Mr. Raje's opinion is that the improvements of lands should not be taken into account until the period of one settlement is over; while the other members say that at the time of the revision settlement the improvements of lands have already been taken into account, but at present the improvements made have disappeared but we are paying the revised assessment. Now there are very few lands in which improvements have been made. Hence we are of opinion that future improvements should not be taken into account at all.

19. Mr. Raje says that he has no other remarks to make while the opinion of other members is as given under :—

The assessment should be based on the crop yield of land and the value of land. At present the cost of land has decreased owing to the high rate of interest and besides the cost of land depends upon the cost of rupee. Hence it is a quite essential to take into account the present rate of interest while fixing the rental value of land. Our district being quite close to Bombay naturally our expenses are high and thus the cultivators do not make up their expenses from the net profit they get from their lands. It is a fact no doubt that petty cultivators are half-starving. Besides many lands remain uncultivated owing to the large number of deaths in the last epidemic of Influenza and consequently the people have to pay the assessment of such lands from their pocket. Under these circumstances we are of opinion that it would not be advisable to make any enhancement in assessment in future.

I have the honour to be,

Sir,

Your most obedient servant,

S. R. SHARANGPANI,

President, Taluka Local Board, Shahapur.

No. R. E. V.

Old Custom House Yard, Fort, Bombay
dated the 8th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790—B-24, dated 28th August 1924, I have the honour to say that I have no views worth sending you on the matters dealt with in your questionnaire.

I enclose a reply received from Mr. F. A. C. Rebello of Bandra, late Deputy Accountant General.

I have the honour to be,

Sir,

Your most obedient servant,

E. W. PERRY,

Collector, Bombay Suburban District.

125, Hill Road, Bandra,

Bombay, 3rd October 1924.

To—The Collector, Bombay Suburban District.

Sir,

I beg to send herewith my replies to the questionnaire regarding the assessment of land revenue.

Yours faithfully,

F. A. C. REBELLO.

Replies.

1. Yes. But these general principles require specific directions in the following respects:—

(a) as to how the value of land should be calculated, that is, what factors should and what factors should not be considered in calculating the value of land—the period during which the value should be calculated for the purposes of revision—and whether the value should be calculated as an agricultural holding, building, trading or for other purposes;

(b) as regards lands used for agriculture, it should be stated in what proportion to the value of the produce or the net or gross profits from the land, the revenue should be fixed, i.e., what should be the maximum and minimum having regard to the capacity of the land at the time of the revision. As a general proposition the proviso in section 107 seems liberal and just, but in actual practice it has been neglected in many cases. For example, when paddy fields are converted into gardens, the garden rates have been imposed in many cases on revision survey even though at the previous survey the rate imposed was a rate fixed on the assumption that it was a paddy field. Similarly I believe, land which at a previous settlement was uncultivated has been taxed for cardamoms, if used for this purpose even though the improvements were due to the cultivator. It seems desirable to have specific directions as to what kind of improvements should or should not be taken into account.

2. I have no alternatives to propose.

3. Yes.

4. I do not think that it should be based upon anything else.

5. I do not think that any distinction should be made between cultivating and non-cultivating landlords, in fixing the assessment. Such a distinction would not be possible in practice because a person who cultivates his own field one year may let it out the next year. A person may have lands in more than one village which it may not be possible for him to cultivate even if he desires to do so. A person who is working in a foreign land may return to his village and may like to cultivate his field. A cultivator's son may not like to follow his father's profession and *vice versa*. A man may be prevented by illness from cultivating his field. The cases of these different kinds may be numerous in each village and in a ryotwari district will certainly be numerous. It would be impossible for the Collector and his staff to investigate and recognise these cases and readjust the assessment according to whether they are cultivators or not. In addition to all these difficulties there would be cases of falsehood and fraud by cultivating landlords as non-cultivating landlords or *vice versa* according to

their convenience. Then there are cases of lands cultivated by one person the crop of which is reaped by another, or where the cultivator sells his standing produce to a non-cultivating trader or cases in which the landlord and the cultivator for the rent on the produce say at $\frac{1}{3}$ or $\frac{1}{2}$ or other proportion. Lands sometimes change hands in the middle of the season and may belong to a cultivator for one part of the year and to a non-cultivator during another part. During the same year, one person cultivates for paddy and leases the field to another for another crop say onions or vegetables. Again take the case of a cocoanut or areca nut plantation, when during the earlier years there is no produce. A cultivator may sell his plantation to a non-cultivating landlord when the land begins to bear fruit.

6. I do not propose any distinction; the land must be assessed as such and not according to its ownership.

7. I cannot think of any method of arriving at the rental value better than the present which has been evolved after years of experience.

8. I do not think that the assessments should be based on competitive rents at all. Some parties pay rent only because some relation or other earns in a distant place and supplies funds. Competition is encouraged from such causes and the assessments will not then be based on the produce of the lands or their capacity. Rackrenting goes on also in cases where the population has outgrown its original capacity of the land to support it. Such a system is likely to produce frauds similar to those observed under the Rent Acts where the real rent is more than the ostensible rents shown by the leases. As the years of settlement are coming near, the cultivators are likely to produce less or neglect their lands so as to escape higher taxation.

9. I do not think that rents should be based on a competitive basis.

10. Yes, I think that a maximum percentage of the rental value as fairly ascertained should be fixed. The cultivator should have a reasonable fixity of assessment as well as a reasonable fixity of tenure.

11. I think that 50 per cent. is excessive. I would suggest that the maximum should be fixed at 10 per cent. It seems to me that Government is treating landholders much worse than traders, manufacturers or other professional men. The duty for providing for the expenses of the State should be fairly equally divided among all classes of subjects and should not press unduly severely upon any one class. As compared with income-tax payers the landholders are paying much more with the result that the agricultural class in India is perpetually an indebted class and are worse off than others. The possible argument that at present the tax is less than what was recovered in Mogul or other times does not appear to me to be sound. The income tax was invented so late as in the times of Mr. Gladstone and in Mogul times other sources of revenue were not available and possibly the expenditure was not controlled as it is now. A tax based on the income from agriculture should bear some proportion to the tax recovered on other sources of income. It would probably be difficult to fix the rate of tax on land on a sliding scale like the income-tax, particularly in ryotwari villages and for other reasons I would not introduce a sliding scale at present. The time has arrived when people other than agriculturists should be made to contribute to the Government of the country on a fairer basis than the present. As compared with agriculturists they pay very little. The maximum proportion cannot be fixed at 10 per cent. immediately as the Government revenue will suddenly fall. The reduction may be made by 10 per cent. at each successive settlement so that when the assessment comes down to 10 per cent. no further reduction need be made. At this rate 4 settlements or 120 years would be required to bring the assessment down from 50 to 10 per cent.

12. I do not consider Mr. Shivdasani's proposal to be practicable. The produce or capacity of any land cannot be fixed at any time for eternity. Allowance should be made for variations and changes in crops. The machinery proposed for ascertaining prices would be too unwieldy and unreliable. It could not fix the prices for all villages. In each taluka there are many variations according to situation. It would be impossible for the value of garden crops, such as plantains, ginger, vegetables and etc. The valuation of the fields or produce according to the present crops may have the tendency of restricting the liberty of the cultivator. I do not agree with the idea of a permanent settlement. As the necessities of the State increase, as the value of the land increases, the State should have a right to demand from its subjects a fair share of their revenue otherwise there can be no progress at all or other sources of income will have to pay a disproportionate share.

13 and 14. I think that the present maximum limits of assessment should be reduced to 10 per cent. An increase of even 10 per cent. every 30 years is too high. The productivity of lands or their values do not generally rise at such a rapid rate as 33 or higher per cent. except near large towns where the land values rise without a corresponding rise in their productivity as agricultural holdings. For example at the last settlement the value of lands in Bandra as agricultural holdings has deteriorated though as building sites it has increased. It was therefore unfair to raise the agricultural assessment. Near large towns the cost of cultivations has a tendency to an increase on account of the rise in wages so that the net produce as an agricultural holding has a tendency to fall. The advantages of a closer market are nominal than real as

agricultural produce can be brought by rail from a distance and competes against the local agricultural produce. The present maxima are probably based on the present hypothesis that the State is the owner of all land and can demand what it pleases. The right view appears to me to be that the State has a right to demand from all its subjects a fair share of their income from all sources and this share should not press heavily on the agriculturist.

15 and 16. Yes. After some time I would increase the period of settlement in Sind to 30 years.

17. I think that the proper course would be to appoint a standing committee of experienced persons to examine and report on all settlement proposals somewhat on the lines of a Civil Service Commission. The persons appointed to this Committee should be *experienced* in these matters to which many of the Members of the Legislative Council may not lay claim. If left to the Legislative Council the persons selected would be of the same party as the party in power and therefore biased in their views. On the other hand, the present practice does not secure equal treatment to all parts of the Presidency. By a central examination of the revision proposals we can secure a trained staff capable of dealing on the same lines with questions arising in different parts of the Presidency. A Committee of the kind suggested above could proceed to the spot, hear all complaints, examine matters personally and could give satisfactory decisions. The landholders would have the satisfaction of knowing that they have been heard while at present they feel that higher rates are imposed by a sort of *zulum*. The Committee might work somewhat on the lines of the Tariff Board.

18. It is not possible to keep a record of all improvements made by the cultivator. Even when the officers do not profess to charge improvements, it is not possible to keep the Revenue officers from charging for improvements in many cases. I think that a fairer rule would be to exempt the improvements from taxation for the current and the *next* settlement and charge them afterwards. This would be on the analogy of the rule against perpetuity. It is undesirable to exempt improvements from taxation in perpetuity. There would be no injustice in making a heir pay a sort of succession duty on the improvements made by his predecessor between 30 and 60 years before.

19. I am of opinion that the procedure of taxing land should be gradually assimilated to that of income-tax. Each holder should be asked to state his income in a sort of land tax schedule and the tax should be calculated on a percentage basis so that people with large incomes from landlord properties may pay a higher rate of taxation than the poor people whose margin of subsistence is very small while the income-tax lets small incomes go free, no consideration whatever is made in favour of the small landholder where income does not give him even sufficient means of subsistence.

In this connection I would refer to Regulation I of 1808 by which the assessment was fixed permanently and Government of the day with the sanction of the Home Board undertook to keep this promise perpetually. This promise was ratified by the Queen's proclamation of 1858. Yet the Government of Bombay have broken this promise so solemnly made to the people of Salsette. It is only fair that Government should either keep their promise or at least compensate the landholders by some other concession fairly equal to the concession then promised.

No. 796 of 1924-25.

Office of the District Local Board,
Bombay Suburban District,
Gazdar Hall, Andheri,
Dated 10th October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary; Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No. 1790-B/24 dated 28th August 1924 I have the honour to forward herewith the replies to the questionnaire received therewith.

I have the honour to be,

Sir,

Your most obedient servant,

E. F. GOMEZ,

President.

Replies.

1. Yes. But these general principles require specific directions in the following respects :—

(a) as to how the value of land should be calculated that is what factors should and what factors should not be considered in calculating the value of land—the period during which the value should be calculated for the purposes of revision—and whether the value should be calculated as an agricultural holding, building, trading or other purposes.

(b) as regards lands used for agriculture it should be stated in what proportion to the value of the produce or the net or gross profits from the land, the revenue should be fixed, i.e., what should be the maximum and minimum having regard to the capacity of the land at the time of the revision. As a general proposition the proviso in section 107 seems liberal and just but in actual practice it has been neglected in many cases. For example, when paddy fields are converted into gardens, the garden rates have been imposed in many cases on revision survey even though at the previous survey the rate imposed was a rate fixed on the assumption that it was a paddy field. It seems desirable to have specific directions as to what kind of improvements should or should not be taken into account.

2. I have no alternatives to propose.

3. Yes.

4. I do not think that it should be based upon anything else.

5. I do not think that any distinction should be made between cultivating and non-cultivating landlords in fixing the assessment. Such a distinction would not be possible in practice because a person who cultivates his own field one year may let it out the next year. A person may have lands in more than one village which it may not be possible for him to cultivate even if he desires to do so. A person who is working in a foreign land may return to his village and may like to cultivate his field. A cultivator's son may not like to follow his father's profession and *vice versa*. A man may be prevented by illness from cultivating his field. The cases of these different kinds may be numerous in each village and in a ryotwari district will be numerous. It would be impossible for the Collector and his staff to investigate, recognise these cases and readjust the assessment according to whether they are cultivators or not. In addition to all these difficulties there would be cases of falsehood and fraud by cultivating landlords as non-cultivating landlords or *vice versa* according to their convenience. Then there are cases of lands cultivated by one person the crop of which is reaped by another, or where the cultivator sells his standing produce to a non-cultivating trader or cases in which the landlord and the cultivator for the rent on the produce say at $\frac{1}{3}$ or $\frac{1}{2}$ or other proportion. Lands sometimes change hands in the middle of the season and may belong to a cultivator for one part of the year and to a non-cultivator during another part. During the same year, one person cultivates for paddy and leases the field to another for another crop say onions or vegetables. Again take the case of a cocconut or areca nut plantation when during the earlier years there is no produce. A cultivator may sell his plantation to a non-cultivating landlord when the land begins to bear fruit.

6. I do not propose any distinction : the land must be assessed as such and not according to its owners.

7. I cannot think of any method of arriving at the rental value better than the present which has been evolved after years of experience.

8. I do not think that the assessments should be based on competitive rents at all. Some parties pay rent only because some relation or other earns in a distant place—and supplies funds. Competition is encouraged from such causes and the assessments will not then be based on the produce of the lands or their capacity. Rack renting goes on also in cases where the population has outgrown its original capacity of the land to support it. Such a system is likely to produce frauds similar to those observed under the Rent Acts where real rent is more than the ostensible rents shown by the leases. As the years of settlement are coming near, the cultivators are likely to produce less or neglect their lands so as to escape higher taxation.

9. I do not think that rents should be based on a competitive basis.

10. Yes, I think that a maximum percentage of the rental value as fairly ascertained should be fixed. The cultivator should have a reasonable fixity of assessment as well as a reasonable fixity of tenure.

11. I think that 50 per cent. is excessive. I would suggest that the maximum should be fixed at 10 per cent. It seems to me that Government is treating landholders much worse than traders, manufacturers, or other professional men. The duty for providing for the expenses of the State should be fairly equally divided among all classes of subjects and should not press unduly severely upon any one class. As compared with income-tax payers the landholders are paying much more with the result that the agricultural class in India is perpetually an indebted class and are worse off than others. The possible argument that at present the tax is less than what was recovered in Mogul or other times does not appear to me to be sound. The income-tax was invented so late as in the times of Mr. Gladstone and in Mogul times other sources of revenue were not available and possibly the Empire was not controlled as it is now. A tax based on the income from agriculture should bear some proportion to the tax recovered on other sources of income. It would probably be difficult to fix the rate of tax on land on a sliding scale like the income-tax particularly in ryotwari villages and for other reasons I would not introduce a sliding scale at present. The time has arrived when people other than agriculturists should be made to contribute to the Government of the country on a fairer basis than the present as compared with agriculturists they pay very little. The maximum proportion cannot be fixed at 10 per cent. immediately as the Government revenue will suddenly fall. The reduction may be made by 10 per cent. at each successive settlement so that when the assessment comes down to 10 per cent. no further reduction need be made. At this rate four settlements or 12 years would be required to bring the assessment down from 50 to 10 per cent.

12. I do not consider Mr. Shivdasa's proposal to be practicable. The produce or capacity of any land cannot be fixed at any time for eternity. Allowance should be made for variations and changes in crops. The machinery proposed for ascertaining prices would be too unwieldy and unreliable. It could not fix the prices for all villages. In each taluka there are many variations according to situations. It would be impossible for the value of garden crops, such as plantains, ginger, vegetables and, etc. The valuation of the fields or produce according to the present crops may have the tendency of restricting the liberty of the cultivator. I do not agree with the idea of a permanent settlement. As the necessities of the State increase, as the value of the land increases, the State should have a right to demand from its subjects a fair share of their revenue, otherwise there can be no progress at all or other sources of income will have to pay a disproportionate share.

13. and 14. I think that the present maximum limits of assessment should be reduced to 10 per cent. An increase of even 10 per cent. every 30 years is too high. The productivity of lands or their values do not generally rise at such a rapid rate as 33 or higher per cent. except near large towns where the land values rise without a corresponding rise in their productivity as agricultural holdings. For example, at the last settlement the value of lands in Bandra as agricultural holdings has deteriorated though as building sites it has increased. It was therefore unfair to raise the agricultural assessment. Near large towns the cost of cultivation has a tendency to an increase on account of the rise in wages so that the net produce as an agricultural holding has a tendency to fall. The advantages of a closer market are nominal than real as agricultural produce can be brought by rail from a distance and competes against the local agricultural produce. The present maxima are probably based on the present hypothesis that the State is the owner of all land and can demand what it pleases. The right view appears to me to be that the State has a right to demand from all its subjects a fair share of their income from all sources and this share should not press heavily on the agriculturist.

15. and 16. Yes. After some time I would increase the period of settlement in Sind to 30 years.

17. I think that the proper course would be to appoint a Standing Committee of experienced persons to examine and report on all settlement proposals somewhat on the lines of a Civil Service Commission. The persons appointed to this Committee should be *experienced* in these matters to which many of the Members of the Legislative Council may not lay claim. If left to the Legislative Council the persons selected would be of the same party as the party in power and therefore biased in their views. On the other hand, the present practice does not secure equal

treatment to all parts of the Presidency. By a central examination of the revision proposals we can secure a trained staff capable of dealing on the same lines with questions arising in different parts of the Presidency. A Committee of the kind suggested above could proceed to the spot, hear all complaints, examine matters personally and could give satisfactory decisions. The landholders would have the satisfaction of knowing that they have been heard while at present they feel that higher rates are imposed by a sort of zulum. The Committee might work somewhat on the lines of the Tariff Board.

18. It is not possible to keep a record of all improvements made by the cultivator. Even when the officers do not profess to charge improvements, it is not possible to keep the Revenue officers from charging for improvements in many cases. I think that a fairer rule would be to exempt the improvements from taxation for the current and the *next* settlement and charge them afterwards. This would be on the analogy of the rule against perpetuity. It is undesirable to exempt improvements from taxation in perpetuity. There would be no injustice in making a heir pay a sort of succession duty on the improvements made by his predecessor between 30 and 60 years before.

19. I am of opinion that the procedure of taxing land should be gradually assimilated to that of income tax. Each holder should be asked to state his income in a sort of land tax schedule and the tax should be calculated on a percentage basis so that people with larger incomes from landed properties may pay a higher rate of taxation than the poor people whose margin of subsistence is very small while the income-tax lets small incomes go free, no consideration whatever is made in favour of the small landholder where income does not give him even sufficient means of subsistence.

Copy of Resolution No. VI of the meeting of the District Local Board, Bombay Suburban District, held on the 4th October 1924.

Subject No. VI.

Questionnaire prepared by the Land Revenue Assessment Committee forwarded by the Secretary to the Government of Bombay.

Resolution No. VI.

Proposed by Mr. Rebello, seconded by Mr. Janmayjai and carried that the Board concurs with the draft report of the Committee, a copy of which may be sent to the Collector.

The Board would respectfully invite attention to the provisions of Regulation 1 of 1808 by which the amount of tax to be received in Salsette was fixed permanently. So far as Salsette is concerned it is but fair that what is guaranteed and promised should be kept up.

No. 812 of 1924-25.

Andheri, 14th October 1924.

Copy forwarded with compliments to the Secretary, Land Revenue Assessment Committee, Bombay, in continuation of this office No. 796, dated 10th October 1924.

E. F. GOMEZ,
President.

Andheri, 10th October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Dear Sir,

The Andheri Landholders and Residents' Association acknowledge with thanks the questionnaire issued by your committee and in reply approved in general the scheme of permanent settlement in kind but recoverable in money prepared by Mr. H. B. Shivdasani as the most equitable adjustment of the claims of the State and of the cultivator for improvements effected by him.

I have the honour to be,

Dear Sir,

Your most obedient servant.

CHUNILAL D. BARFIVALA,

Joint Honorary Secretary,

Andheri Land Holders and Residents' Association.

No. A.-121 of 1924-25.

Bhiwandi, 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790, dated 28th August 1924, I have the honour to forward the replies of the questionnaire considered by this Board in its General Meeting held on 29th instant.

I have the honour to be,

Sir,

Your most obedient servant,

K. A. ACHARYA,

President, Taluka Local Board, Bhiwandi.

Replies.

1. The Board does not accept the Principles under section 107 of the Land Revenue Code.
2. The Board proposes the Permanent Settlement.
3. The Board agrees that agricultural assessment should be based on the rental value of the land.
4. Not necessary.
5. No distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
6. Not necessary.
7. In *Re* Kharif Land four maunds of Paddy or Rs. 10 per acre for Halwa Land and six maunds of Paddy or Rs. 15 per acre for Garwa Land.
8. Rent should not be ascertained by rents paid in open competition by tenants.
9. Not necessary.
10. The Board considers that a maximum percentage of the rental value should be fixed as the assessment.
11. The Board considers that 50 per cent. is not reasonable. It ought to be in the opinion of the Board 20 per cent.
12. The Board considers that permanent assessment in kind is practicable but recoverable in cash at rates to be fixed at 10 years' intervals.
13. Not necessary as the Board proposes the permanent settlement.
14. Not necessary.
15. The periods mentioned therein are not reasonable.
16. The normal period should be 60 and 40 years respectively.
17. The Board considers that a Standing Advisory Committee as proposed should be appointed.
18. The Board approves of the present exemption.
19. In Thana District day by day the business of agriculture is found less and less paying. Improved methods of agriculture such as labour saving machines are found useless in this district on the contrary owing to the vicinity of Bombay, the cost of labour is increasing. It is true that rice fetches more price. But it is equally true that the cost of the living of the agricultural population for various reasons has abnormally increased and also the expense of cattle is increased. The price of produce is not increased in proportion with the cost of cultivation which is very heavy during recent years. For this reason the tendency of the agricultural population is to go in for any other business.

Under the presence of circumstances the policy of Government is to enhance the assessment at every revision is not desirable. The Land Revenue Code allows the reduction of assessment where the unearned profit has considerably diminished. The Government should be graciously pleased to adhere to the generous policy.

For these reasons the Board proposes permanent assessment.

L. Bd. Jawak No. 248/1924-25.

Dahanu, 11th October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your letter no 1790-B/24 dated 28th August 1924, I beg to state that regarding the matter contained in the said letter, the meeting of the Taluka Local Board, Dahanu, was held on the 30th September 1924. When as regards this matter, suggestion No. 2 was unanimously carried at the sitting of the said meeting, a true copy of which has been sent herewith.

Your most obediently,

K. M. MUSALE,

President, Taluka Local Board, Dahanu,
District Thana.

A copy of the proceedings of the General Committee meeting of the Taluka Local Board, Dahanu, District Thana, held at Dahanu, in the said Taluka Local Board office on Tuesday, the 30th September 1924, at 1 p.m.

The names of the members present at the meeting :—

1. Mr. Krishnaji Moreshwar Musale (President, Taluka Local Board).
2. Mr. Chhotalal Narottam Tanna (Vice President).
3. Mr. Ardesar Bomanji Zaiwala (Local Board Member).
4. Mr. Punamchand Tarachand (Local Board Member).
5. Vasudeo Vishnu Kirtane (Local Board Member).

Details of the proceedings.

Business or suggestions.

Suggestions, approval and resolutions.

2. An English letter No. 1790-B/24, dated 28th August 1924, from the Secretary, Land Revenue Assessment Committee, Bombay.

The papers attached to it.

Questionnaire.

Appendix No. 1

Appendix No. 2.

Substance of these :—

Bombay Land Revenue permanent Assessment, suggestion brought by Mr. H. B. Shivdasani.

Mr. Vasudeo Vishnu Kirtane suggested that he does not approve of the Government's right to increase the assessment as laid down in Article 107, Bombay Land Revenue Code; that the same assessment as obtains here at present must be made permanent; that Government should have no right to make any change in this fixed assessment. Messrs. Chhotalal Narottam Tanna, Ardesar Bomanji Zaiwala and Punamchand Tarachand supported the above suggestion, which was thus unanimously carried.

The above written statement is a true copy of the Proceedings Book.

Translation of a Marathi communication, dated 8th October 1924, from Parashram Harjivan, President of the Wade Taluka Local Board, District Thana, addressed to the Secretary to the Land Revenue Assessment Committee, Bombay.

With reference to your letter No. 1790-B/24, dated 26th August 1924, I beg to submit my view thereon which is as follows :—

Our opinion is that the permanent Revenue Settlement should be introduced by fixing as permanent the present assessment, but if Government do not desire to share our opinion, we beg to forward the following answers to the questionnaire accompanying the letter above referred to :—

1. There is no necessity of effecting any changes in section 107 of the Land Revenue Code.
2. As above.
3. Agricultural assessments should be based on the rental value of lands.
4. As above.
5. There is no necessity of making any distinction between cultivating and non-cultivating landlords in fixing the assessment.
6. As above.
7. The rental value of lands should be ascertained by taking average of five years rental value of lands.

8. The real rents paid in open competition should not be considered to be the real rental value.
 9. The number of years mentioned in answer to the question No. 7 should be taken into account.
 10. 25 per cent. to 33 per cent. of the rental value should be fixed as the assessment.
 11. The maximum should not be 50 per cent. but it should be 33 per cent.
 12. We do not think that the scheme laid down in Appendix II would be suitable to this taluka.
 13. We do not approve of the present maximum limits of enhancement. A system of fixing a permanent land revenue is needed. If Government do not desire to introduce the permanent land revenue system, then maximum limit of enhancement should be 20 per cent. for a taluka or a group.
 14. The maximum should be 25 per cent. for a village and 33 per cent. for individual holding.
 15. We do not approve of the period of the settlement.
 16. A system of fixing land revenue permanently should be introduced.
 17. If the permanent land revenue system is not to be introduced, then we approve of the idea of appointing a standing advisory committee as mentioned in question No. 17.
 18. If the permanent land revenue system is not to be introduced, then improvements effected should be exempted from assessment under section 107.
 19. A permanent land revenue assessment system should be introduced.
- We hold the view as given above.

Aslali, Taluka South-Daskroi, District Ahmedabad,
8th October 1924.

To—G. A. Thomas, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay Castle, Bombay.

Sir,

I, the undersigned, Mathurbhai Doongerbhai, inhabitant of Aslali, Taluka South-Daskroi, on behalf of Kharicut Canal farmers, submit herewith to your honour the answers of the questions prepared by the Land Revenue Assessment Committee, for favour of your honour's kind consideration.

Hoping to be excused.

I beg to remain,

Sir,

Your most obedient servant,

(Signed) MATHURBHAI DOONGERBHAI PATEL,
Translation.

Replies.

1. We are unable to accept them.

2. The burden of agricultural assessment on peasants is very heavy. It was even heavy to them when the revision survey settlement was made. It is made still heavier in the new (revision) settlement (see 19).

3. The agricultural assessment cannot be based on the rental value of lands as in most villages lands are rented at one-third share and its yield comes in value to less than even the amount of the assessment.

4. The Government assessment should be levied on the net average produce arrived at after the deduction of the average cost of cultivation from the average gross produce of ten years. Amongst the persons entrusted with that work the non-official element should be pre-dominant.

5. No distinction can be made.

6. We do not propose to make any distinction.

7. In our opinion the best course is to levy Re. 1 per *vigha* in the case of Jirayat lands and Rs. 2-8-0 per *vigha* in the case of *Kyari* lands, because the Government, when they made a revision survey, levied such a land assessment on peasants that during the last 30 years they had to grant concession of 25 per cent. and collect Rs. 1-8-0 instead of Rs. 2 on Jirayat lands. The peasants were not able to pay even that rate and lands of some of them were forfeited on account of their failure to pay it. In the new survey settlement it was raised to a still higher figure which has proved ruinous to agriculturists.

10. (The rate of) the agricultural assessment on lands given on tenancy should be the same as that levied on their owners.

11. The percentage of fifty is not proper. But the rate should be levied from peasants according to the merits of each individual case.

12. The agricultural assessment should not be permanently fixed. It should, however, be fixed for 100 years instead of for 30 years.

13. The adherence to the present percentages of 33, 66 and 100 of maximum limits of enhancement is not objectionable if 100 years is fixed as the period for survey settlement.

15. No. 100 years should be fixed instead of for 30 years as the period for the revision survey settlement in the Presidency.

17. We desire that the land assessment should be levied from peasants according to the revision survey settlement, but not according to the new settlement until the Committee referred to in this question gives its advice (lit. decision).

18. We do not accept the revision settlement (the present one) because it is very erroneous.

19. Most of the villages in this taluka (South-Daskroi) were put in the fourth class at the time of the original survey. Some of them have been transferred to the second class in Samvat 1946 when the revision survey settlement was made. They should be put in their original class. The present settlement has created a great complication so much so that a higher rate applies to *Kyari* land than Jirayat land. No crop can be raised in a *Kyari* land unless it is fed by the irrigation water because it does not get sufficient rain water. Also *Himayat* numbers do not get tank water. Hence such *Kyari* numbers have to depend upon the water they can get from the irrigation works. In these circumstances they should be given every year the same concessions as are given in the case of the rain-fed lands and *Himayat* lands. But that is not done.

The rate of *Vighoti* on *Kyari* lands is fixed with due regard to the advantages they get of subsoil, rain and irrigation waters. The *Vighoti* on *Kyari* lands fixed in the present settlement has been fixed with only a slight nominal change in the original *Vighoti*. Thirty-five years ago when the classification of fields was made, the rate on *Kyari* lands was fixed after a due consideration of the then circumstances. All the years were uniformly very wet then. The rains were abundant then. Consequently *Kyari* lands yielded good crops of paddy. When the present settlement was effected, an average of 10 years' produce was taken (as the basis for it); but the cost of cultivation was not deducted from it. The rain was entirely defective in those ten years and the paddy crop had failed to a more or less degree. The *Vighoti* was fixed then without paying due regard to this important factor. Accordingly the original rate on *Kyari* lands should be very much reduced.

The canals have come into existence during the last twenty years. *Jirayat* and *Kyari* lands having been irrigated by the canal water during those years, a great change has occurred in them against nature. The brackishness of canal water has affected all lands, so that *Jirayat* lands do not yield satisfactory produce of any other kind and *Kyari* lands do not absorb rain water. The water of wells existing in *Simadas* also do not raise a satisfactory crop as the brack has affected it.

The waters of the wells which were held to be good before the construction of canals have become now unfit for use. In short the canals have not in any way benefited agriculture. Lands are so adversely affected that the use of well waters in any year in which canal water is not available, do not yield good crop.

The heavy burden of the agricultural assessment has crushed peasants. The Government rent, irrigation dues, loans of societies takavi, all remain unpaid.

* * * * *

(The translation of the last sentence is omitted as it is unintelligible in the original.)

(Signed) MATHURBHAI DUNGERBHAI PATEL

on behalf of Kharicut Canal Farmers,

Aslali, Taluka South-Daskroi,

District Ahmedabad.

Dated the 8th October 1924.

To—G. A. Thomas, Esq., I.C.S., Secretary, Land Revenue Assessment Committee, Poona.

Sir,

I have been asked by the President, District Local Board, Kaira, by his letter dated the 29th September 1924 to send replies to your questionnaire direct to you. I have the honour to enclose my replies herewith.

I am a landholder in Gujarat and was for many years the Director of Agriculture and a Revenue officer in the Baroda State where the land revenue system is practically the same as in the Bombay Presidency.

I have the honour to be,

Sir,

Your most obedient servant,

RAOJIBHAI B. PATEL.

Gol Bungalow, Khanpur,
Ahmedabad, 8th October 1924.

Replies.

1. I am opposed to the basic idea, viz., Land Revenue Assessment. It should be assessment of the land tax. Before the advent of the British Government, the proprietary right in occupied land vested in the individual or communal holders and in the waste lands within the village boundaries in the village communities. When competition for the occupancy of waste lands began, it was assigned to the highest bidder on payment of a nazrana and this nazrana passed the proprietary rights. Land tax being the main source of revenue to the State, all governments naturally had an eye to increasing it on convenient opportunities. When the British Government started land settlements in this Presidency the main idea was a fair distribution of the burden of taxation as between the holders, and that has been carried out according to their rights by the Officers concerned from time to time, but as between the holders and the Government there has been no question of just and fair taxation, but only of how much the people concerned can pay without absolute breaking. The people having no other occupation had per force to stick to agriculture and had to pay the assessment by sale of their life blood whether the business paid or no. Now, however, that the sources of revenue have been multiplied and the land revenue forms only a fifth or sixth part of the total revenue of the State, the angle of vision requires a change, and justice has to be done not only as between the Government and the landholders but also as between the payers of the land tax and the payers of other taxes. Historical proofs of the proprietary right of the landholder can be adduced but they could also be controverted and an endless controversy like the battle of the gauges would be inevitable. But in all countries the conveyance of property by a sale deed lays down the recognized title and the simple formula of the Indian Sale Deed, which has descended from ages, affords positive proof of this proprietary right. This deed after reciting the parties, and the habendum, and a description of the land sold passes the title not only to the surface of the soil but also to a column from the centre of the earth to the skies (असिद्धिं पृथिवीं सहेतुं) to do what the buyer likes with it, so long as the Sun and the Moon last. In the Mahomedan times the clause defining that nobody else in the world had any right to the land was converted into the seed of Abraham (अब्राहमि सुतस्य धरा), and since the advent of the British courts an addition has been made to the effect that the seller was not drunk or mad, when he passed the deed; but the original Sanskrit formula of the essentials still remains.

Section 107 of the Act shows the supposed present policy of assessment at revision settlements, but the committees question assumes it as the basis of assessment for both original and revision settlements. In either case the principles laid down are either unjust or unworkable. At first sight the section seems to mean that non-agricultural land is to be taxed on its value and agricultural land on the profits of agriculture, but in practice both value and profits are taken into consideration at the settlements and as such a meaning can, if desired, be squeezed out of the section. I take it that this is the interpretation that would be naturally assumed by the Government. Even in England, property tax could not be introduced even by a Labour Government, and in this country no other interest is saddled with such a tax. To tax both property and profits except from the voiceless and ignorant millions of agriculturists would be unthinkable.

Rise or fall in land values can be ascertained from the registration of deeds but the instructions of Government regarding the ascertainment of profits have never been followed by Settlement Officers, and they are wise in not doing so. If they did, the net profits would be a minus quantity and the assessment would be nil. Again, the proviso to the section means enquiring into the case of each individual holder and in practice it is a dead letter. Even on the assumption that the holders are not proprietors of the land, the section only looks good on paper and now that some at least of the landholders have their eyes opened by education and political advancement, it would be advisable for the Government to give it up, and find something else which may seem fairly just to the present generation of educated agriculturists and, at the same time, be workable in practice with a fair degree of accuracy.

2. Until the principle of taxing property of all kinds is established the taxation on land should not be based on land values. Till then net profits or net rental or rental value of unimproved land whichever proves the most practicable way of working may be taken as the basis of taxation.

3. Yes, as above, on the rental value of unimproved land.

5. No.

7. The nearest approach to the rental value of unimproved land can be arrived at by taking the actual rents on lands on the borders of village sims.

8. No. There are two great objections among many others—

(1) In a country where the majority of people have no other occupation and the sentiment is still firmly fixed in the minds of the major portion of them that they should stick to it whether it pays or no, the competitive rents would be only an index of rackrenting and not of rental values.

(2) The small landholders of the Presidency and of Gujarat especially, in order to eke out a living from rents, take in hand portions of their holdings in rotation, improve the land by levelling, filling, bunding, etc., as each field may require, manure it heavily for two or three years and then rent out again, at a higher rental. This rental thus represents what is exempted in proviso to section 107.

10. Yes.

11. The maximum should not be more than a sixth of the rental value arrived at in the manner showed in answer to question No. 7.

12. The first fixing of the assessment in kind is almost impracticable but if it is to be really *permanent* the great trouble involved in the work may be undertaken and even the risk of injustice being done to good cultivators may be accepted, in view of the saving of further trouble for all time. But after all this, the scheme proposes a revision every few years and the permanency is only a camouflage.

13. This provision is directly opposed to the provisions of section 107. If credit is given for improvement or expenses by the holders as provided, the variation will be equal to the rise in the maximum rate and will not vary as for the village and the individual holder. The limits fixed are a check on the vagaries of a grasping Settlement Officer under the present *actual* system of revising rates, where the amount to be taken is first fixed, and then distributed as fairly as practicable.

14. Land being the main source of revenue the rates have been pitched so high that revision, if any, should now aim at a reduction rather than increase, especially in Gujarat.

15. No periodical revisions are now necessary for increasing tax on land and the Government would not be willing to have periodical revisions to reduce land tax as other sources of revenue get a further development. The best course would therefore be to have only one revision made on the principles stated above and the reduced assessment made permanent. If the Government allow a sufficient reduction so as to render justice as between the landholders and other tax payers, agricultural income may be made liable to income-tax in order that the State may benefit in any future increase in profits.

16. If however revision is considered an absolute necessity it may be undertaken not more than once in 100 years.

17. Yes.

18. I believe Madras also exempts improvements from taxation. Even if Bombay were alone in having such a law which has invariably been broken in periodical settlements, by one spacious means or another, I think if it satisfies the Government to remove the provision nobody at all will be any the worse for it, and people will know exactly where they are instead of being hoodwinked, and would be able to act accordingly.

Gol Bungalow, Khanpur, Ahmedabad,

8th October 1924.

RAOJIBHAI B. PATEL.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have been in due receipt of your questionnaire and Mr. Shivdasani's scheme.

1. I am the President of Chudasama Association in Dhandhuka Taluka who owes about 60 villages in Dhandhuka Taluka. I represent herein the views of all the Chudasama Talukdars in particular and am giving the mind of Gujarat Talukdars in general. I may point out at the outset that the questionnaire and the scheme are not primarily intended for the Talukdars but Khalsa villages because the land revenue code is not applicable to the Talukdari tenures in many respects nor the section 107 of the same Code made applicable to the Talukdars.

2. So when I answer the questionnaire I do it merely as one acquainted with and possessing knowledge and experience of agricultural condition in the district and not as a Talukdar. My contentions and representation in the capacity of a Talukdar I have the honour to submit here under Answers to questionnaire are dealt with in the appendix attached hereto.

The Talukdars are cousins of the native states under Agency and the owners and are entitled to enjoy all rights and privileges of the native chiefs; this state of theirs has been recognised by responsible Government officials and even by the Governor in Council.

In proof of this I attach herewith Appendix No. 2* which will convince you of our status, rights and privileges.

In recognition of our special status the Government has the goodness to treat us at every assessment inasmuch as our assessment is fixed by a separate resolution every time, thus distinguishing us from the Khalsa villages.

In spite of this accepted status of ours and inspite of the fact that they treat us specially inasmuch as they take our 60 per cent. I shall make my position clear. Government takes full assessment from Khalsa villages and takes upon itself the police charges, etc., that is really and in fact they get only 54 per cent. from the Khalsa villages as the assessment. While from us they recover 60 per cent. thus though claiming that they treat us better which they ought to do, they treat us even worse. Not only this but even at the time of fixing the assessment our case is looked into a bit strictly. For the same quality of land when a Khalsa village assessment is 6 annas that of us is 8 annas, as admitted by Mr. Bhide in his assessment report, paragraph 7, 'the average classification (at Kerda, a Khalsa Village) is 6 annas and I am of opinion that neighbouring Talukdari villages of Sanodar and Padva in which the average classification is 8 annas.' Our request to the committee is to arrange that our rights and Government promises be respected and we to be given clear 40 per cent. as they always accept we are entitled to.

B. Moreover minimum rates and annavari are very exorbitant when compared with those of Khalsa villages. Rao Bahadur Bhimbhai, then T.S.O., has inquired about the maximum rates and the wrong grouping and he found as a result of his inquiry, that maximum rates were very high and incorrectly calculated. This is recognised in Government Resolution No. 563 of 24th January 1899, the fifth paragraph of the above resolution also provides that at the time of the new assessment the rates were to be reduced. Mr. Robertson was also deputed to inquire into the matter in 1902. He also found the rates and Jamabandhi were exorbitant and so on his recommendation the Jamabandhi of some villages was reduced by 10 per cent. and of some by 15 per cent. for some years.

C. But to our ill-luck all those reductions came to an end some in 1915, others in 1917 and inspite of all the reports quoted above of Rao Bahadur Bhimbhai and Mr. Robertson to charge us reduced rates, original exorbitant rates begun to be collected and are continued to the present date. And we are afraid in the present revision our assessment is going to be increased as if the present is not all adequate. We request the committee to look to the justice of our case, see the reports of Rao Bahadur Bhimbhai and Mr. Robertson and charge us reduced rates as proposed by them, thus to give us the least redress and minimum of justice you would know by study of our case, that we are entitled to nothing short of permanent settlement on the basis of the original reduced rates.

In fine we request you to take into consideration facts such as the conditions of ourselves, of our agriculturists, of our land, of our large wastes of our giras, of the meagre rains and of all that was reported by Messrs. Gordon and Bhide and on that basis to charge us rates which you will necessarily think must come to much lower than the present rates.

Recommendations to authorities concerned to thus treat us fairly is our final prayer.

We beg to remain,

Sir,

Your most obedient servant,

(ILLEGIBLE),

Secretary,

Chudasama Girasia Association,
Tagdi, Taluka Dhandhuka.

Dated 17th October 1924.

Answers.

1. Yes.

2. Requires no answer.

3. No.

4. We approve of the present system of the agricultural assessment. But we wish that the working of the Settlement Department should be more systematised and more effective method of popular control be introduced than at present. For this purpose an advisory committee in each taluka consisting of members of agricultural class or knowledge should be formed, and its opinion should not be disregarded for reasons, very strong, and that explained in full details.

5. No. The distinction is not at all desirable because it would be a cumbrous and almost a difficult task to distinguish between cultivating and non-cultivating land-holders. Suppose the cultivating class is charged more, the poor class will suffer. This we do not like. If the non-agricultural is charged more, the result would be discouragement to rich and educated men to take to agriculture. We can very well understand that to improve the productivity of the soil, we must use modern means which only rich people can afford to have; moreover these people are not going to pay additional charge from their own pocket. They in turn will tax their tenants whose means are of course scanty. The third objection that can reasonably be raised that the land belonging to a member of the agricultural class will fetch less value when sold to a member of the other class who would not pay the present price because of his liability to pay more for the land and who alone is generally in a position to buy the land owing to his affluent circumstances.

7. We are in favour of present method of assessment. We do not wish that the rental value should be fixed at all.

8. No.

9, 10, 11. Answer is not required.

12. To put the scheme suggested in question 12 into practice will involve hardships of insurmountable character. When the Scheme is to be acted upon, it will be hard if not impossible to determine the exact nature and the quantity of the product of a field. It would be no less difficult to ascertain correct prices. Pretty officers may not be trusted as there is a general attitude of the district officials to do all they can to add to the Government Revenue. Local boards may not be in possession of means to ascertain the same and last but not the least, it would be difficult to inculcate faith in the minds of the agriculturists that prices are rightly and fairly fixed.

13 and 14. We hold the strongest opinion that the present maximum limits of enhancement are exorbitant to the highest degree and that 10 per cent., 15 per cent. and 20 per cent. should be fixed in the case of a group or a taluka, a village and an individual holding respectively.

15 and 16. No. We hold it very strongly that in the interest of agriculture and as well as agriculturists and for the general contentment and the well being of the population, the assessment should be permanent. In the alternative the revision should never take place earlier than 60 years after the last.

18. In the absence of the permanent settlement if there is any attraction of encouragement to a progressive agriculturist, it is the provision of section 107. As a matter of principle only the ordinary productivity of land ought to be taxed and that the mamul or intellectual labour or one's own money spent after the land. Bombay's is the only fair, legitimate and progressive practice which should continue untouched and unmolested.

19. I would like to point only thing in my present remarks and that concerns the general attitude of the authorities entrusted with the revision settlement. Principles of revision are laid down in section 107 but these are rarely, if not at no time, respected. Improvements made in agriculture are made the chief basis of revision and almost all enhancements are the illegal recovery from the improvements in agriculture. If even and at all the present system continues and revision has got to be made, some very definite and unfailing safeguards be provided to spare the progressive agriculturists from new taxation, that is one great grievance of the populace, and the committee is requested to look seriously in this particular matter and redress the standing grievance. The other thing I have to urge is the permanent settlement since the last settlement was made, the land's productivity has reached the highest limit, and so there is no chance for the land to produce more. Labour charges increase daily; moreover it is an admitted fact villages get poorer day by day. Education has not spread in masses, and knowledge of scientific agriculture is not likely to permeate the masses in new future. All these negative the possibility of increase of land's productivity. So the last settlement should be final and it should be declared permanent; moreover the period of thirty years, as at present fixed, is a very short period.

If for any reasons, though we do not find any, the Government are disposed not to make this settlement a permanent one, it would be highly to interest of the people and the State that a minimum period of 60 years should be fixed. Because the survey in the Ahmedabad district has not been over even during these twenty years ; and as the period of thirty years would soon expire, again surveyors would start on their merry mission, you cannot imagine the hardships, we people have to undergo at the arrival of surveyors in villages ; moreover the chance of increase in assessment being remote, people would be more induced to make improvement. Therefore the period should be fixed at 60 years if the settlement is not declared to be permanent.

(ILLEGIBLE),

Secretary,

Chudasama Girasia Association,

Tagdi, Taluka Dhandhuka.

Dated 14th October 1924.

No. 139 of 1924-25.

Office of the Taluka Local Board,
North Salsette, Thana, 18th October 1924.To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Secretariat, Bombay.

Sir,

In continuation of this office letter No. 116 dated 1st instant, I have the honour to inform you that the questions *re* above sent by you were circulated to the Members of this Board but they had shown their desire that the same may be discussed in the meeting, for which I had called a special general meeting, held on the 16th instant to consider the same and to forward, herewith, a copy of Resolution No. 1 passed by this board in its meeting held on Thursday the 16th instant together with a copy of Replies to 19 questions on the subject, for favour of information.

I have the honour to be,

Sir,

Your most obedient servant,

B. C. DIVECHA,

President, Taluka Local Board, North Salsette.

Extract from the proceedings of the special General meeting of the North Salsette Taluka Local Board, Thana, held on Thursday, the 16th October 1924, at 3-15 p.m.

*Subject No. 1**Resolution No. 1.*

Letter No. 1790-B.—24, dated 28th August 1924 from Mr. G. A. Thomas, Secretary, Land Revenue Assessment Committee, forwarding therewith, a printed list of 19 questions (already circulated to all the Taluka Local Boards Members) about the Land Revenue Code, section 107, for favour of expressing our views thereon.

Replied as under :—

1. We accept the principle according to the section 107, if the principle of making the assessment permanent is not accepted.
2. No alternatives to suggest.
3. No.
4. They should be based according to the principle laid down in 107, i.e., income of land and the situation of land.
- 5 and 6. No distinction should be made.
7. Covered by answer No. 4.
- 8 and 9. We don't consider the best means to ascertain real rents paid by the tenants to the landlords.
10. No.
11. No.
12. We suggest that the present assessment should be the permanent assessment. No other scheme is preferred.
- 13, 14, 15 and 16. We want the permanent assessment now ; and no revision.
17. We do not want a committee now to examine the proposals as we want present assessment to be permanently settled ; if permanent settlement is not given then a committee of non-officials and officials should settle the assessment with the majority of the former.
18. The improvements effected since the introduction of first settlement should be permanently exempted.
19. No.

(Signed) B. C. DIVECHA,

President, North Salsette Taluka Local Board.

No. 175-Lfg. of 1924-25.

Nadiad, 3rd November 1924.

To—G. A. THOMAS, Esquire, I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No. 1790-B—24 dated 28th August 1924, I have the honour to forward herewith my further and amended reply in continuation of my letter No. L.F.G.—170 of 13th October 1924 to the questionnaire issued by the Land Revenue Assessment Committee as under :—

(1) It appears from a perusal of section 107 of the Bombay Land Revenue Code that in revising assessment in case of non-agricultural land, the value of the land is to be considered as the fundamental data to start with while in the case of land used for the purposes of agriculture, the profits of agriculture are to form the data to frame the revision proposals. If the said section is really interpreted as suggested above and the sound and salient principle enunciated therein were actually and faithfully adopted by Government while revising assessment, I would have no hesitation to accept the provisions of the same. But it is found by experience that in actual practice this clear interpretation of the said section is not adhered to and is observed only in the breach of it; as a rule the Government has always attempted to base their proposals for revision of assessment on the market value of the agricultural land as distinguished from profits of non-agricultural land and has always regarded it as an important and guiding factor for the enhancement of assessment in addition to the probable and theoretical productivity and profits or net income from the same land. Such an interpretation of the said section is undoubtedly very unjust and arbitrary and has always led to miscalculation and resulted into unfair and excessive enhancement of revenue assessment on the agricultural land, inevitably accelerating the poverty of the agriculturists, not to speak of the various misunderstandings it has invariably caused between the Government and the agriculturists. For this reason I am unable to accept the said section as it stands at present without necessary notification to make its meaning entirely precise and definite by the addition of the words "*and to nothing else*" at the end of the section in order to evade all chances of its being similarly misinterpreted and its phraseology being left open to any loose and vague construction in future.

(2) In my opinion the best and just manner of assessment would be to fix the assessment in money based on the actual average natural productivity and the average net produce of the agricultural land. The assessment should therefore be fixed on these two fundamental and broad principles, for the people have had more than enough experience of the oppressive results of two settlements during the short span of sixty years past, wherein under the cloak of various clever devices invented by the expert Settlement Officers, the land assessment was deliberately enhanced while professing to lessen them, and the people are now eager that the assessment should be permanently settled once for all in a fair and open manner on the terms of a just and equitable tax on land on the basis suggested above.

(3) I do not agree that the agricultural assessment should be based on rental value of agricultural lands as offered by tenants and cultivators, for in my opinion the rental value does neither invariably connote the increased productivity of land or the better prosperity of the agriculturists. It is merely a matter regulated by extraneous causes, such as the increase in population of cultivators, the want of sufficient cultivable land and acute demand for it and keen struggle and competition for existence. It does not at any rate denote the real margin of profits after deducting the charges of cultivation, labour and materials, etc., which it may be noted have of recent years abnormally increased, leaving low and limited profits for the cultivator. Besides rentals do not represent the real economic profit and are not a safe guide for basing assessment proposals which should therefore be determined and treated as tax on land on the basis suggested in reply to question No. 2 above.

(4) Same as reply for question No. 2.

(5) Such a distinction is an impolitic innovation and being a constantly fluctuating and uncertain division is both futile and misleading.

(6) No reply is necessary in view of my reply to question No. 5.

(7) In my opinion as I have stated already in reply to question No. 3 that the rental value cannot be considered to be a correct and satisfactory standard to start upon for the purposes of assessment. No doubt the rental value may outwardly appear at first sight to be a fair and reliable data for the purposes of assessment, but in my opinion, on close inquiry, they cannot be accepted as a definite and guiding principle and are more often than not rather misleading and chimerical. I would therefore suggest that the profits of agricultural land and its actual natural average productivity should be the only data on which the assessment should be based.

(8) No. As I have already said, rentals paid for agricultural land are sometimes the results of unfair demands on the part of landlords on account of scarcity of cultivated land and extravagant offers by cultivators as a result of unhealthy competition between them.

They do not generally represent the offers regulated by the actual productivity of the land and hence any assessment based upon such misleading data is sure to prove coercive and unpopular.

(9) No reply is necessary in view of my reply to question No. 8.

(10) Yes. Maximum percentage should be fixed. However it should not be fixed on the rental value but should be fixed on the net profits of agriculture as proposed in reply to question No. 2.

(11) The proposed maximum of 50 per cent. is very excessive. *In my opinion it should in no case exceed 10 per cent. of the net profits at all periods of revision of assessment.*

(12) I am of opinion that assessment should be permanently fixed in cash on the profits of agricultural land but it should in no case exceed 1/10th of the net profits at any period of revision and should be ascertained by a Joint Committee of officials and non-officials of each District, Taluka, or village wherein the revision settlement is sought to be introduced. This is the most just, simplest and most practicable scheme that could be possibly conceived. I do not approve the scheme, Appendix II, as its working in my opinion is sure to prove to be more cumbrous, complicated and incomprehensive than the present system which it seeks to replace.

(13) The present system of assessment is entirely unsatisfactory, so the scale fixed thereunder for revision cannot be accepted. As I have already stated the assessment shall in no case exceed 1/10th of the net profit of agricultural land at any place and at any time.

(14) The only scale that can be accepted should be based on the profits of the agricultural land. *It may not be fixed but must vary with the average profits of agriculture within the maximum limit mentioned in my reply to question No. 13.*

(15) In my opinion the present period of assessment fixed under the present system is unreasonable and arbitrary in so far as it is not based upon any satisfactory principle.

(16) In my opinion the assessment may be revised after a cycle of 20 years each, provided the same does not exceed 1/10th of the average net profits of agricultural land of the past 20 years.

(17) I do not at all favour the appointment of a standing Advisory Committee consisting of official and non-official members of the Legislative Council. In its stead I would suggest that at the time of each revision a Special Advisory Committee consisting of leading, educated and experienced agriculturists and official members of the district wherein the revision is contemplated, with a majority of the former, should be formed to effectively and properly represent the case of the public in answer to the Government case or some of them may be co-opted as members of the Committee for this special purpose. Also the present Taluka Local Boards and District Local Boards as well as Taluka and District Agricultural Associations who are empowered to co-opt experienced members from outside their constitutions for such special purposes should be invariably consulted as often as possible and the result of such consultations and meetings should always be printed and incorporated in details in the settlement reports submitted by the Settlement Officer to Government.

(18) In the Bombay Presidency the improvements in agriculture are rightly exempted from assessment at the time of revision, for, they only show labour and capital spent on the land by its holders and cultivators of their own initiative efforts to enhance its productivity and yield. Government cannot as a matter of fact fairly claim to tax the efforts and sacrifice of holders of land towards which it has practically contributed nothing substantial. The Bombay Government is no doubt to be congratulated in not unjustly basing its revision proposals in the past on such improvements unlike other Governments, if it has effectively, substantially and consistently adhered to such a salient principle of justice and fairness in the past.

Besides it would be most unfair to deprive a private individual of the increase of profits accruing on account of his own organization, skill and capital investment and any attempt to do so will result in nothing else but a severe death-blow to private enterprise, skill and sacrifice. Again in all business concerns it is a most well-known fact that the question of personal gain and remuneration always occupies the foremost consideration, and any attempt on the part of the State to seize it would rather mean the introduction of Bolshevich principles in the British administration. Moreover, the pursuance of any such policy would create disappointment, despair, discontent and endless miseries amongst so large as 80 per cent. population of the country, who are cultivators and do live upon agriculture and whose well-fare and well-being is, it is claimed by Government, their constant and anxious care. Lastly, the Government has already committed itself to guarantee this long enjoyed concession which is, moreover, recognised by Government of India and Secretary of State for India and the agriculturists fervently hope that the Government will not even think of retracing its steps and back out from its pledge in justice and honour, but continue to courageously adhere to it especially when the said pledge has been actually embodied into law and its operation and existence being no longer effaceable or ignorable.

(19) I am of opinion that the actual average natural productivity and net profits of agricultural land is the only fair and correct basis on which the assessment of agricultural land should be based.

2. The productivity and profits of agricultural land should be determined by a Settlement Officer specially appointed for the purpose. The public bodies like the Local Board and agricultural associations in the district should be regarded as Advisory Committees representing the agricultural interest of the district and they should be consulted in each detail and at each stage of the inquiry and should be entitled to put up and represent the case of the public as against the Government case put up by the Settlement Officer. Each stage and detail of inquiry should be communicated to them and the settlement records should be open to them for inspection and copies. They should be consulted as often as possible with respect to the settlement inquiry of each village in the district and the Settlement Officer should invite their meetings as freely and repeatedly as possible. The results of such meetings and consultations should be fully embodied in the settlement report for the information and guidance of Government and the Provincial Legislative Council.

3. The maximum assessment should in no case exceed 10 per cent. of the clear profits of agricultural lands and *it should be permanently settled subject to the said maximum and limit.*

4. *In calculating profits* expenses of cultivation, sowing, watering, manuring and labour charges for weeding, reaping, etc., should be deducted while determining the profits of agricultural land.

5. The normal period of settlement subject to the maximum assessment of 10 per cent. proposed by me should be 20 years for Gujarat, for it is generally believed and experienced that the course of seasons do vary and change at each cycle of 20 years. It may be adopted for the whole Presidency if found suitable to other parts thereof also.

6. The revision of assessment at each settlement should invariably be based on the *standard of average cost of economic living of agriculturists and the general prosperity of agricultural classes.* The whole question of revision has to be approached from this point of view and examined in the light of this principle.

7. The *average price of various crops* should be determined by local inquiry by the Settlement Officer in the same manner as the profits of agricultural lands and likewise by a Joint Committee as proposed by me above.

8. *Crop registers* maintained in the Revenue Offices in the district are considered and recognised as important evidence by the Settlement Officers in framing settlement proposals. But it is a matter of every-day experience that these crop registers are prepared in a most perfunctory manner without due inquiry and do not in the least show the correct entries worthy of any weight and reliance and the whole inquiry and report based on these registers is bound to be misleading and speculative as it is always found to be.

9. Again in order to evade friction and misunderstanding between the people and Government on the keenly contested question of *determination of annawari or the assessment of crops from year to year* I may suggest that the same should be ascertained in each village by a Village Committee subject to appeals to a Taluka and District Committee which should consist of six, twelve and twenty-four members respectively and not less than half of such members shall be elected by village, taluka and district *respectively* and the remaining half of them shall be nominated by Government. The Mamlatdar, the District Deputy Collector in charge of the taluka and the Collector shall respectively be *ex-officio* Presidents of the said Committees. Each member of these Village Committees will be entitled to question the assessment report of the Committee by way of appeal to Taluka Committee and second appeal to District Committee, within 30 days of date on which the final decision is passed in each case. Such Committees will surely be successful and much of the mistrust and misunderstanding between the people and Government will be removed for good. The decision of the District Committee shall be final.

10. Besides this the system of the assessment of crop annawari and the preparation of the crop register proposed in paragraph 9 above will further help to eradicate much of the difficulties and hardships that are experienced by the agriculturists under the *system of repeated suspensions and remissions* under the system prevailing at present only if it is enacted that the *assessment in each year should be collected strictly in proportion to the crops yielded in that particular year as ascertained in the manner proposed in paragraph 9 above*, irrespective of the results so arrived at and whether they may vary from 0 to 16 annas in a rupee. It may also be noted that if the above suggestion is in all fairness and justice accepted, it will further serve to obviate the entire necessity of any suspensions and remissions in future and will also serve to avoid various complications and difficulties that are bound to be inseparably connected with the present system. It would, moreover, help to avoid the hardships of the burdensome and extortive charge which the agriculturist is often called upon to pay on account of suspended revenue in the preceding year, in the next successful season. This system of collecting arrears of revenue suspended owing to failure of season in one year, in another successful season, is *unjust and vexatious*, for, under this present system, the agriculturist is called upon to pay $1\frac{1}{2}$ times the assessment in a particular year when the crops yielded are merely normal. Thus he is called upon to pay $1\frac{1}{2}$ times assessment without his being able to realize $1\frac{1}{2}$ times the average crops in that year; therefore, it is obvious enough that what he is called upon to pay is

quite disproportionate to and in excess of the crops actually realized by him and his consequent capacity to bear the same. It is therefore the introduction of this mistaken and unjust system of suspension and remission in the Revenue Policy of Government that *has proved to be the main cause of the ruin of the ancient prosperity of the agricultural classes and has always tended to keep the agriculturists in a state of poverty.* The present system therefore has been found to be a great failure and deserves to be carefully revised and substantially overhauled.

11. It may also be noted that at present in Kaira District the land is assessed on account of *sub-soil water rate, whether tapped or not.* This is rather a speculative process based upon mere probabilities and is hence calculated to be arbitrary and coercive. It has also to be further borne in mind that the sub-soil resources of irrigation are but provided by the bountiful grace of Providence and to tap them for utilising them for the improvement of agriculture undoubtedly means investment of capital and labour and hence they should be exempted from consideration for the purposes of assessment. Therefore where such capital and labour are invested by private holders and cultivators to secure such irrigational facilities, the Government cannot claim complacently to step in with any fairness or justice to secure a portion of the profits resulting from the increase productivity and profits of agricultural land due to the efforts of others and levy enhanced assessment in the shape of the sub-soil water cess as it has actually done hitherto. Therefore in my opinion this sub-soil water assessment should be at once entirely reduced *and until it is reduced no further increase should be made in the existing assessment on such lands in fairness.*

12. *Himayat* is another assessment that has been levied with equal impropriety and unjustness like the sub-soil water cess. This *Himayat* assessment is assessed in a most curious method. The Circle Inspector or the Officer entrusted with *Himayat* assessment ascends the highest bank of an ordinary tank, he pleases, and casts his glance all round and all the fields which he can catch in his view in that bird's eye glance are assessed to *Himayat.* This method always includes excessively large area of land than is actually and directly benefited and irrigated by the said tank. As a matter of fact most of such tanks do hardly provide any agricultural facilities to any appreciable area *except* in cases where such tanks are by special measures converted into large irrigation reservoirs by large expenditure. But such cases are but few and large number of tanks with regard to which *Himayat* is charged on agricultural lands are meant to hold water drained from surrounding fields and is collected during monsoons and the quantity of water contained therein is but scanty and only dependent upon the rains. Thus the *Himayat* assessment is also made on quite an insensible method hitherto and the agriculturists have been unfairly burdened with it since years in the past. *It should therefore be revised and definitely reduced and until this is done no further increase of assessment should be levied on such lands.* Any attempt to do so will surely mean an arbitrary and inconsiderate process.

13. The assessment of *Kyari land* is another outstanding instance of unjust and excessive assessment from the very beginning. In this part of the Presidency *Kyari land* is subjected to four sorts of different assessments charges, namely, that on—

- (1) Land,
- (2) Sub-soil,
- (3) Sky water, and
- (4) Some are assessed to a fourth assessment, namely, *Himayat.*

This is extremely unreasonable and arbitrary. If it is assessed to sky water it cannot be assessed to sub-soil water rate and *Himayat* for the reasons mentioned in paragraphs 11 and 12 above. It should not be charged also to sky water assessment to which Government contributes nothing for without that nature's gift the land will be an unproductive valueless clod of earth. It should, therefore, be assessed only on the basis of its natural actual average productivity and net yield, *i.e.,* profits of agriculture as recommended by me.

14. Besides in order to arrive at a correct and satisfactory assessment the *average rainfall* of each cycle of 20 years should be collected and also the *average produce of crops, prices of these crops, labour charges and rate of interest on loans* during these years. All these data should be considered side by side with *the increase in the average cost of economic living* of an agriculturist owing to the importation and inculcation of ideas of Western Civilization in their habits and modes of living and the consequent artificial, fastidious and luxurious standards of comforts that have permeated now-a-days into the very fabric of their social life. These factors should be considered carefully with their mutual bearing and effect to arrive at a fairly correct and reasonable method of assessment of land revenue at each assessment.

15. By the by I may observe that the most equitable just and fair manner of assessment on land will, in my humble opinion, be the levy of income tax on the income of land in the same manner and on the same principles as the other non-agricultural and commercial incomes are taxed so that the assessment on all sorts of land may be evenly regulated and fairly charged without any more complicated consideration such as composition, yield, productivity, etc., like the income tax on the non-agricultural incomes. But this method, I understand, will hardly be acceptable at present *as it involves a very crucial and fundamental revolution* in the existing notions relating to the extent of the right and interest in the land of the holders thereof and the

complete renouncement of the present land revenue policy of Government as well as the underlying principles of assessment of land revenue, the wisdom and justice of which is vehemently attacked and acutely contested since over fifty years past without any effect whatever and it is a pity that the continuous protests of people in this behalf have but fallen on entirely deaf ears.

16. The so-called "new tenure" which has been innovated by Government in the teeth of public opposition has proved to be quite unpopular and an utter failure. It should therefore, be removed at the earliest opportunity from the statute as a graceful act of Government.

17. The holder of land has ordinarily unrestricted right over the land held by him to use the same in any manner he chooses, but this valuable right though transferable in various other ways is *unjustly restricted and limited by Government under various enactments of law*. The landholder has to pay a special building or altered assessment for using his land for building and other non-agricultural purposes and the black wood, teak wood, sandal wood, etc., grown thereon is considered as the property of Government. These restrictions are in my humble opinion both inexpedient and are nothing but a *specimen of narrow conservatism* under the revenue policy of Government and should be removed from the statute at the earliest opportunity. The building of residential houses in fields will undoubtedly help to remove a lot of unhealthy congestion in villages and towns which has since years past presented a difficult problem for solution to rural as well as urban authorities and should rather be encouraged rather than stifled by such restrictions and limitations. It will, therefore, surely be regarded as a benevolent measure and a valuable concession by the people if the inherent and free right of the holder of land to use his land in any manner and for any purposes whatever he liked were restored to him, especially when the loss of revenue caused to Government by the adoption of the said measure will be quite insignificant and inappreciable and *will be more than amply compensated* by the grateful spirit with which that graceful act of Government will be acknowledged by the people. Similarly the reservation by Government of the right to valuable trees growing on land such as black wood, sandal wood, teak wood, etc., *have created a lot of misunderstanding and suspicion in the minds of the people* as regards the intention of Government, so much so that the people have refrained from growing such valuable and useful trees on their land and the same has resulted in stifling and fettering enthusiastic individual enterprise for the improvement of the soil and growing valuable crops thereon. This reservation should now be foregone as *it has amply served its purposes by this time and only exists now as a superfluous and ineffective provision of law*, and only continues as a merely mischievous and misleading enactment on the statute. It should, therefore, be withdrawn at the earliest possible opportunity.

18. I would also observe that the present system of assessment on the classification of soil, according to its mere composition and its prospective and problematical productive capacity is not based on any sound and definite principles and is quite unsatisfactory and unreasonable. It has imported a deal of unfair incongruities at each revision settlement in the past and the same have been continued till now in an aggravated form of injustice and hardship to the occupants and cultivators of agricultural lands. In short, *the system adopted by Government for the purposes of revision of assessment at present does not possess any solid, practical and reliable features*, which form safe data to go upon for such purposes. As for instance a Jirayat land may not grow anything if the rainfall is defective which is an event beyond the control of man; therefore the profits of such Jirayat land being dependent upon the mere act of God, are unsteady and variable and any scale of assessment based on hypothetical classification and prospective productivity for such land is *prima facie* misleading and erroneous. Again Jirayat land may be converted into Bagayat land by the investment of capital and labour by its holders to provide better irrigational facilities. These improvements, that is conversion of Jirayat into Bagayat land at the cost of the holders cannot be considered as a proper basis of enhancement of assessment by Government who has not directly contributed to its improvement. Again, the Kyari land which is considered highly assessable being classed first, is quite useless and turn out quite profitless during slack monsoons of which we have had many during the 20 years. Thus in low rains even the Kyari land happens to turn out to be a most useless piece of earth and inferior to even a third rate Jirayat land in point of yield and profit. Therefore the present system of revising assessment on the basis of classification of soil according to its theoretical composition and probable prospective productivity is quite erroneous and misleading and should now be given up and a system based on net profits of agricultural and the actual average productivity of land should be adopted in its stead, as suggested by me in the foregoing paragraphs.

19. In conclusion, I would observe that in the past the increased demands of the State under the present revenue policy for enhanced assessment at each revision had inevitably greatly encroached upon and largely affected the economic living of the farmers who have continuously succumbed from year to year to a train of miseries arising from the effects of growing poverty during the sixty years past, ultimately resulting in the ruin of the excellent, innocent, efficient, industrious and toiling peasantry of Gujarat under the present system. Therefore in the interest of well-being and prosperity of agriculturists who form 80 per cent. of the entire population of the country and who are rather regarded as worthless, useless and

insignificant specimen of humanity and are treated as so many dumb-driven cattle, by other interests who practically lived and do still live upon them, in the strife of life in these days of selfish and individualistic materialism known as new civilization from the West. But the claims of this poor and helpless population should have first and superior attention in the rank and order of official hierarchy of the duties of the State and should form the foremost concern of the Benign and Enlightened British Government who has always evinced an eternal and anxious solicitude for the prosperity and upliftment of the agricultural classes. Consistently therefore with the avowed policy of the British Government with regard to the agriculturists *the Government should courageously rise to the occasion* and undertake the amendment of the existing revenue law and rules thereunder in the light of the above remarks as an emergent and benevolent measure, for the time has now come that *the principle and methods of assessment, the period of revision and the permanent maximum percentage of assessment* should be regulated and brought within the purview of legislation and embodied into law without any unnecessary delay.

I have the honour to be,

Sir,

Your most obedient servant,

BHAGWANDAS G. DESAI,

President, Nadiad Taluka Local Board, Nadiad.

To—G. A. THOMAS, Esq., Secretary, Land Revenue Assessment Committee, Bombay.

Dear Sir,

I have the honour to send you herewith the replies of the Gujarat Landholders' Association of Kaira District to the Committee's questionnaire to be submitted to the Committee for their careful consideration.

I shall be obliged for your acknowledging receipt of the same.

Ahmedabad, 16th October 1924.

Yours obediently,
MAGANBHAI C. PATEL.

Replies.

1. We are opposed to periodical revisions of assessments at least in the areas in which settlements have been, at any rate, once revised, and thus the culturable lands have been sufficiently developed under ordinary circumstances of a peaceful and settled Government of more than half a century. This has been the consensus of opinion of all the Landholders of Gujarat as it has been embodied in resolutions adopted unanimously by the Provincial Conferences met at Nadiad (1918), Surat (1919), etc., which demanded a permanent settlement for Gujarat with an appreciable reduction in the prevailing high rates of assessment. This was again the persistent demand for thirty years of the old Indian National Congress in all Rayatvari tracts. The principle enunciated in section 107 of the Land Revenue Code is in reference to the revisions of assessments of land revenue, and in view of the policy which the Gujarat landholders would wish the Government to adopt, this principle would be quite out of question.

(b) Apart from revisions, however, if it be necessary to have a guiding principle roughly to ascertain an index of taxation on an acre of land, we think, value of non-agricultural lands and net profits of agricultural lands may be adopted as a guide; but both the standards must, then, be so exhaustively defined and a proportion fixed as shown in our reply No. 7 as not to leave the least doubt in the Rayat's mind that he has been taxed fairly with others, and the burden of taxation on land is so just, equitable and fair that it is calculated to improve his lot and not to turn him into a serf who would be dragging a miserable life as if only to pay the Government their yearly revenue.

(c) The proviso added to section 107 is sound in principle; but we are convinced that in practice it is observed only in the breaking of it whenever the executive authorities have touched the assessment for revision all the while professing to lessen the burden and invariably increasing the total revenues to enormous heights attracting to the miserable agriculturists the inevitable results of increasing poverty. The gradual falling off in the normal growth of Kaira population has been fully traced by our President in the various letters he had to contribute to the Bombay Chronicle published on dates 22-1-1918, 25-1-1918, 1-2-1918, 4-2-1918 to which the Committee's attention is respectfully invited.

2. In all occupied areas in which at least once a revision has been made no further revision should be allowed, and after making appreciable reductions in the prevailing high rates of assessment on the principles shown in our replies Nos. 1 and 7, the settlement should be, by enactment, made permanent.

(b) As for the areas in which the permanent settlement could not be applied for the reason that they are not still sufficiently developed under cultivation the settlement may be made on principles shown above.

(c) We should therefore like to have the section in question replaced with necessary alterations elsewhere in the Act by the following:—

“In fixing the assessments of landtax on non-agricultural lands regard shall be had to the value of such lands and on lands used for the purposes of agriculture to the net profits of agriculture, and to nothing else; and what proportion of such value or net profits may be levied as tax shall always be determined by the Legislature.

(a) In ascertaining the value of non-agricultural lands due regard shall always be had to the necessary concessions to be made for improving sanitation, growing population, and industrial developments in the locality.

(b) Net profits shall mean a clear credit balance of actual produce of the field in question left after deducting therefrom invariably the following items of costs:—

(1) Interest on the market value of the field assessed. (2) Remuneration for the occupant's labour of supervisor and organisation (3) Costs of ploughing, (4) Manuring, (5) Sowing, (6)

Weeding, (7) Watering when necessary, (8) Watching crops, (9) Cutting, (10) Husking, (11) Marketing, (12) Accounting, (13) Depreciation of cattle and implements of husbandry and of the reparations of the soil, etc.

Both these, the produce of the field and the debit items of costs, shall always be ascertained by a Survey officer with the help and consent of a village Committee elected for the purpose in each village under settlement.

(c) Except for an expressed purpose of reducing it, no revision of an existing settlement of assessment shall be made in areas in which the land has remained under cultivation at least for a period of more than fifty years from the date of its first settlement introduced by the British Government.

(d) Any holder of land who is dissatisfied with the settlement made by the Survey officer with the help and consent of a village Committee may within one year from the date of service of notice on him of such assessment challenge and get it altered in a District Court whose decision shall be final in this matter.

3. Our answer to the third question is an emphatic no. (a) We are strongly of opinion that land assessment is and should be treated only as a tax on land, and not as a rent meaning thereby that ownership vests in Government as in a landlord who has a right to appropriate to himself all that he can get on the basis of rackrenting. That one wrong idea possessed by the subordinate officers of the Revenue Service has done immense harm to the poor and illiterate agriculturists in the name of the Ancient law of India. The falsity of this idea of universal landlordism of the State has been thoroughly exposed in a series of letters that appeared in the "Bombay Chronicle" of dates 30-4-1918; 8-5-1918; 16-5-1918; 31-5-1918; and 13-6-1918 to which we again respectfully invite the attention of the Committee.

(b) It being no longer possible to maintain the theory that the land belongs to the State and not to the persons who actually occupied it, another ingenious interpretation of Ricardo's Rent is lately attempted in a series of articles contributed in the "Times of India" apparently by a person closely connected with the Revenue Department of the Government of Bombay. The writer has therein sought to prove that the State representing the people of the country is entitled to claim to its full the rent or agricultural profits as assessment, meaning by the term 'rent' the difference between the cost of production in a piece of land standing on the margin of cultivation and therefore earning nothing as rent beyond the bare maintenance of the workers on the farm and the actual produce of other and better fields. This being the idea of rent, according to him, rent is always increased by the growth of population which naturally pushes down the piece of land standing on the margin of cultivation to worse kinds of land thereby always increasing the difference of profits between the pieces of best and worst sorts of land. On this increase of rent, therefore, the holder of the land could have no right, as, to earn that he had not to work, and so, according to him, all rent is an unearned increment; and because it is brought about by the increase in population the population has a right to it, and as the State represents the people the State is fully justified in claiming it by way of assessment.

(c) We have been thoroughly convinced of the unsoundness of this plausible theory, for it entirely ignores in its recommendation the most important fact implied in it, namely, every increase of rent from zero necessarily decreases the then prevailing standard of ordinary comforts of life and sufficient means of nutrition and therefore any increase of such a rent as is contemplated in the theory is never for the betterment of society nor would it be for a healthy growth of population too, unless the margin of cultivation is pushed down with increasing crops produced on the soil by the application of better means of production and superior powers of organisation. But if this proviso be contemplated in the theory, then the increase in rent will certainly cease to be an unearned increment.

(d) But this theory becomes ridiculously hollow when it is logically applied to all other earnings of the community besides agricultural, for surely there is not a single business, trade, manufacture or profession in which the profits are not dependent on the growth of the population for their increase or decrease. The social fabric in any country is vitally affected in its income by the growth of its population, and if according to this theory the people or their representative State could claim all the profits of an individual due to the growth in population, it would hardly be different from a Bolshevist State where no one is entitled to claim as his own beyond what is barely sufficient to maintain himself, and the State can rob any one of what it is, under this theory, entitled to claim on behalf of the Community. The idea, therefore, which is attempted by the writer to be put forth under the garb of Ricardo's theory of Rent is really the first and fundamental doctrine of a Bolshevist Government, and we are sure it could not be acceptable to the Committee for it is the very negation of a State.

(e) We are opposed to have the agricultural assessments based on actual rents paid on lands, because most of such actual rents paid in competition do not represent real economic rents at all, and they could not, therefore be a safe guide for assessment for under high pressure of population the farmer has to pay as rent to a large extent from that portion which he could in all fairness claim to be his labour's share, as well as for other reasons detailed in our reply no. 8.

(f) Landholders of Gujarat do not, therefore, accept rental value as a basis for assessment in reference to Government as universal landlord of the soil, nor do they accept the standard of the land tax to be based on any rents actually paid by tenants to the landlords.

(g) In our reply to the first question we have submitted that net profits of agricultural lands may be accepted as a guide to arrive at an index of taxation to be levied on lands. What portion of net profits should be accepted as tax to make it just, equitable and fair in comparison with other tax payers will be dealt with in detail in our reply to question seven.

5. There should be made no such distinction between cultivating and non-cultivating landlords in fixing the assessment, first, because the percentage of non-cultivating occupants is extremely small in Kaira District which is between 3 to 5 only and hence it is impolitic to make the suggested innovation. It is also impracticable to create non-cultivating and cultivating divisions and to maintain them as they would always be fluctuating in reference to individuals comprising them, for one who is to-day a non-cultivating occupant may to-morrow become cultivating occupant and *vice versa*.

6. We suggest that, therefore, no distinction should be made according to persons holding the Khata.

7. In this question we understand the word "Rental value" to mean only real economic rent or pure net profits after deducting every cost including the cost of supervision and organisation as well as interest on the capital value of the soil and setting apart depreciation as is allowed in all business concerns if we were to arrive at the real net profits of any sound concern.

(b) We at once admit the difficulty of ascertaining the best means of arriving at such a rental value of each piece of land marked out in individual survey numbers. But after once the guiding principles are ascertained we do not consider it an impossible task in the hands of experienced survey officers with the help of village representative Committees formed for the purpose in each village and we believe that such a machinery in settlement would be satisfactory to the landholders.

(c) If a person were to take to farming by purchasing a piece of land he will have to put down to his annual debit account the following items :—

1. Interest on the purchase price of the land.
2. Remuneration for his own supervision and organisation.
3. Costs of ploughing the land.
4. Costs of manuring the same.
5. Costs of sowing.
6. Costs of weeding operations.
7. Costs of watering the crops when necessary.
8. Costs of watching the crops and the fields.
9. Costs of cutting them.
10. Costs of husking them.
11. Costs of taking the field produce to the market.
12. Cost of keeping the account throughout the year.
13. Sums set apart for depreciation of implements of husbandry and cattle and reparations of soil, etc.

14. Government assessment which is made the first charge on the land and its produce ; and to the credit side of his account will be put down :—

1. All the produce of the fields.
2. Hay, grass; etc., by-products.

It will be noticed that in this account we have not shown on the debit side the items of costs to insure the crops of the seasons from the vicissitudes of weather or damage done to them by various insects etc., which in justice to the farmer we must allow. However in the above account the best means of arriving at the 'rental value' of the land of the farmer will undoubtedly be the balance on the credit side left after deducting from it the first thirteen debits enumerated above and this net profit of the farmer may be taken as a guide to find an index of tax to be levied as assessment which will form the last debit entry in this account.

(d) We would here express our strong disapproval of the various rates such as Bagayat, Himayat, etc., that have been added to swell the final figure of the assessment on certain lands, because we consider it extremely unjust to a person who would take the risk of losing large amounts in sinking wells for a chance of getting good and sufficient water to irrigate his crops in dry years, and to compel a farmer to pay for water which he never has taken from a neighbouring pit that is never kept repaired by Government and is mostly dry especially when the farmer would badly be in need of water. After a hard life of about sixty years under two settlements the landholders are tired of the various devices of Settlement

Officers, and they wish the thing be settled in a fair and open manner once for all on the terms of a just and equitable tax on land taking the actual net profits of agricultural land as a basis of calculation.

(e) With regard to various items of debit shown in para (c) of this reply we think it right to explain some of them at length. The first item of interest is obviously justifiable in the case of a purchaser of a farm for, if he were not paid the interest on the capital value sunk with a little over for a sinking fund, he would not go in for the job as a good businessman. But when it is claimed equally for an occupant who years ago may not have paid for occupancy right at all, some may doubt its propriety, which doubt, we submit must be set at rest if only they realise that the present market value of the piece is entirely brought about by the accumulated residue of the labour and capital of the occupant and his ancestors spent on it for years, which now takes the form of its 'worth' in the market in comparison with a fresh piece of unoccupied land which could be had by any one then, or even at present, for nothing or for a nominal value. Not to allow this item in the account would mean to tax the improvements effected by the occupant himself quite contrary to the accepted principle of taxation in Rayatwari tracts, and it would mean to deal a death blow to all impetus to such further improvements. Where the value of agricultural land is enhanced by the pressure of population quite apart from its 'worth,' which enhancement is always insignificant, the justification of the item to that extent lies in the occupant's being a common sharer in the good and evil of such a pressure with the rest of the community in their respective occupations.

(2) In all business concerns a person's first consideration is the remuneration he will get for his own labour, supervision and organisation and almost always that determines his choice of a particular occupation. Unfortunately, however, in the case of a farmer, that becomes his last concern, and every other interest conspires against him to keep him so very ignorant about that vital factor in the distribution of his products that he becomes hardly conscious of his right until perhaps he reaches the very verge of break-down and as if to add to this injury he is insulted by them ironically calling him the very prop of society, giving him the full and unqualified praise for his utter ignorance in the affairs of the world. The farmer is generally illiterate and ignorant and in the play of intricate economic forces in the adjustment of the various debit items he cannot artfully play his part, and while every other interest claims its full share in his produce, this poor soul who proudly claims the soil his own and pours out his life blood in it to raise his crops has to rest satisfied with the least in this struggle, always underfeeding himself and his children. The struggle of forces is almost unbearable for him.

(3) The item of Government assessment, which must come out from the net profits only, after making full payments towards the various interests represented on the debit and therefore must figure last in his calculation, the farmer has to put it first and at the head of them all as a charge on all the produce simply because the interest of the State is strongest in the struggle with him and therefore supreme. If the farmer were to resist that in order to first carve out to its full his own share of labour, etc., he would be single-handed in the fight, and would be forced out of his holding and thrown upon society in all humiliation as a beggar. Lion share of the costs under items Nos. 3 to 13 is claimed by the field labour, cattle and implements of husbandry of which the independent labour being mobile is becoming more and more exacting in its share of the produce; and this has been because of the very civilising influences such as extension of railways and opening up of markets that have been, to our astonishment, urged as justifying causes for the enhancement of Government assessment, leaving to the poor farmer an extremely small quota even for his own physical labour he has contributed in aid to the other that is hired. The cattle and implements when they are to be kept in efficient condition by the farmer himself, which generally is the case, the cost of maintaining them is daily growing, and all that must be fully paid without grudge, for any false economy in that would be immediately telling hard on the actual produce of his farm. Equally exacting is the item of manure and no farmer could with impunity escape the results of insufficiently manuring his fields. It is then clear, that when costs under items 3 to 13 are inflexible, and the farmer could not, therefore possibly reduce them without directly affecting that year's produce, all the encroachments necessary to make the debit side balance with the credit must fall on the farmer in the first two debit items.

(4) This consideration prominently brings out the fact that the real conflict lies between the share of the farmer himself and that of the State; and although in a country where 80 per cent. of the population lives on agriculture the prosperity of the farmer ought to become the very first concern of the State, it unfortunately stands face to face in this conflict to deal him a vital blow with every increase in its demand as assessment. Such a conflict would not arise if after paying in full the debits there still remains a real credit balance representing a true economic rent or net profits of agriculture from which a portion may well be paid by the farmer as tax on land. But that such a case is not possible in the heavily assessed district of Kaira will be proved from actual facts even in the Kyari land under cultivation by best Patidar farmers as illustrated in our reply No. 11, and fully borne out by the Superintendent of Survey and Settlement, Captain Prescott, who in his report of 1860 on South-Daskroi at page 93, paragraph 44, plainly speaks out on this point that the assessment was not based on any agricultural net profits at all, there being none, but purely on the necessity of raising certain amount of revenues from the District. He.

speaks in these telling words "But on the other hand I am bound to consider the imperative necessity which exists to raise as much revenue as possible, and I must therefore fix maximum rates not so much with a view of producing effects, however otherwise desirable, as of assessing the Pargana as highly as it will bear" slowly grinding down the population to a terrifying fall off in its normal growth, fully depicted in the letters that appeared in the *Bombay Chronicle* in 1918, January 22; 25 and February 1 and 4.

(5) Our claim for a debit of insurance against bad seasons, etc., is fully justified to give effect to Lord Curzon's Land Revenue policy laid down in his famous resolution in these words "It cannot but be their (Government's) desire that assessments should be equitable in character and moderate in incidence, and that there should be left to the proprietor or to the cultivator of the soil as the case may be that margin of profit that will enable him to save in ordinary seasons and to meet the strain of exceptional misfortune."

(6) It may be argued that when assessment is sought to be put on a level with other taxes the first two debit items may not be allowed in ascertaining the agricultural profits. In ascertaining the taxable income of a businessman, it is true that the interest on the proprietor's own capital funds is not excluded as cost, although interest paid on sums borrowed from others is a debit entry allowed. But this difference is only nominal; because if the interest on the capital were to be allowed as cost on debit, equal amount would be added on to the profits. The profits would then represent remuneration of both his capital and labour of supervision and organisation and these profits will not be then net profits too. But our Association will be too willing to refuse the application of all the rules of taxation on incomes to their agricultural income, for surely then their income will be exempt from taxation up to Rs. 2,000 and thereafter the percentage will be 5 pies in a rupee with a varying gradation. Indeed we claim to be put on a level with all businessmen in the matter of taxation, and the land tax may be determined on the same basis as the Income Tax with a fixed minimum of agricultural income just answering to the first two debit items in our account to be excluded from taxation as the case is in other incomes, and a light tax of 5 pies in a rupee with a rising gradation of incomes thereafter. The landlords of Gujarat will be thankful to the Committee if they would do the miserable farmers this simple justice which is denied to them for generations.

(f) We believe we have made it clear that in our opinion the basis of taxation should be the net profits representing the balance on the credit side after deducting from it the full amounts of the various debits as enumerated by us, and we have also made it clear that a tax of 5 pies in a rupee of such net profits with a rising gradation of incomes in each khata of the holder will make the land tax only just, equitable and fair when compared with the tax on other incomes.

8. No. In our opinion the best means to ascertain the net profits of land is not to ascertain the real rents paid in open competition by tenants to landlords for the reasons we have shown in reply No. 3. Such rents again include in them the Landlord's share of manure that he gives to his tenant for the farm, and it also includes his share of the costs of collection of rents from the tenants and of his vigilant watch to see that the tenant does not impair the quality of land by being negligent to the right type of crops to be raised on it with necessary rotation of them. Any standard of tax based on a rent paid in open competition is, therefore, highly defective in principle, and injurious to the landholders, inasmuch as it would, without his knowledge, steal upon the vital portion of his share in the produce, gradually reducing him to poverty and loss of vitality so vividly disclosed in Kaira Census reports shortly summarised in our reply No. 11. Rental basis is, also, bad for a proportion taken from actual rents which are paid in only a few best numbers forming hardly from 2 to 3 per cent. of the total holdings could not, with any show of justice, be applied to all lands under settlement.

(b) In our reply No. 7 we have just shown the method of determining the net profits of a particular year. Any one year's net profits, however, cannot be taken as a standard for fixing the amount of tax in perpetuity or for a term, and we think ten years' average immediately preceding the year of settlement, excluding the years of abnormal prices, would be an acceptable rule.

(c) In our opinion the last ten years' period from 1914 to 1924 should be considered as the period of such abnormal prices and it should be excluded from our calculation altogether. The prices were abnormally high because of the War and it would be sinful madness to expect such horrible repetition of human miseries.

9. We consider ten years' average as reasonable, because in our experience, as well as, that of the Government Officers, in the average of ten years are generally reflected all the ups and downs in the agricultural profits. In an average of ten, five are bad years, and three are ordinarily good. The remaining two only are considered good.

10. We take this ambiguous word 'rental value' to mean only net profits as we have defined them in our reply No. 7, and not the real rents paid to landlords in open competition by tenants. To avoid any misunderstanding we would prefer to call it net profits as an index of taxation. We consider that a maximum percentage will be unnecessary, because the variations in lands will be fully reflected in their net profits to which a fixed proportion will be applied as a tax to be levied.

11. We do not think that 50 per cent. of the rental value would in any way be considered a reasonable maximum to adopt. In Lord Curzon's resolution which critically surveyed the situation here, it was asserted that the highest limits of taxation of 50 per cent. of the rental value or 20 per cent. of the gross agricultural produce, fixed in the famous Saharanpur rules suggested by Mr. R. C. Dutt for adoption in Rayatwari tracts, were only reached in Gujarat. It was, therefore, under this highest pitch of assessment that the Census Reports told their horrible tale of ruin wrought on the most intelligent and industrious peasantry of Gujarat, especially in Kaira. In Nadiad Taluka the average increase in population was $1\frac{1}{2}$ per cent. per year within the 40 years immediately preceding the settlement of 1863. On a comparison of this with the percentage of increase within 40 years thereafter, is revealed the horrid onslaught on this normal growth of population brought about by the high pitch of assessment levied from time to time by Settlement Officers. From 1863 to 1872 the figures are not available to us, but Mr. Fernandiz the Settlement Officer in Kaira in 1893 says "From 1872 to 1893 during 21 years the increase of population was only $6\frac{3}{4}$ per cent."; when at a normal rate of increase, we should claim it to be 26 per cent. within 21 years. The increase in assessment was 10 per cent. over the pre-settlement rates, and this increase is so quickly felt by the people in a high fall-off in their normal growth. Then came the Revision Settlement of 1893 with its increase of $24\frac{1}{2}$ per cent. in the assessment over that of the previous rise. The electric pin at once marks its direful results in the Census record in Kaira District, showing the population of 8.71 lakhs as falling off to 7.16 lakhs in 1901, and again to 6.91 lakhs in 1911. The normal increase has disappeared altogether, and a heavy fall off in the existing population in 1890. Full and detailed account of this result with authoritative statements from Government records is given in the letter of the 1st February 1918 published in the *Bombay Chronicle*, and to leave no doubt on its inseparable connection with the pitch of assessment, a comparative examination of the condition in other districts is made in another letter of the 4th February 1918. This, to our mind, conclusively proves that the land assessment raised by the Settlement Officers to the extent of about $34\frac{1}{2}$ per cent. over pre-settlement rates was not paid from the net profits after deducting from the produce all the various debits we described above, but the State demand had invariably encroached upon the economic share of the farmers as represented in the first two debit items, and the farmer being weak to resist such encroachments he slowly succumbed to the terrible effects of growing poverty. How true were the words of Captain Prescott when he said that the maximum rates were fixed not so much with a view of producing effect, however otherwise desirable, as of assessing the Pargana as highly as it can bear, even until death! With such facts before them any suggestion from the Committee either to enhance or even to continue in our district the prevailing high pitch of assessment is, to say the least, startling to the landholders of Kaira and we strongly protest against such suggestions being made.

(b) The process of gradual grinding down is well illustrated by the following account of an experienced Patidar farmer in Sarsa village of Anand Taluka. In this account he gives the figures of produce and costs on one acre of Kyari or rice land in an all round good year on a basis of ten acres of intensive cultivation made by one farmer. Costs: (1) Rs. 60 at 6 per cent. interest on Rs. 1,000, average market price of an acre of land in Sarsa. (2) Rs. 30 per year for the farmer's own remuneration of labour, supervision and organisation. (3) Rs. 10 for ploughing operations. (4) Rs. 15 for one year's manuring at a rate of Rs. 30 lasting for two years. (5) Rs. 5 for sowing. (6) Rs. 6 for weeding. (7) Rs. 5 for watering being only an average of waterings whenever necessary. (8) Rs. 15 for watching crops, as a servant would generally cost Rs. 150 per year with food. (9) Rs. 6 for cutting. (10) Rs. 8 for husking. (11) Rs. 8 for marketing the produce. (12) Rs. 6 for account keeping per year. (13) *Nil*, as the above items have been counted on a hire system. If the cattle and implements were to be maintained by the farmer the costs would be heavier, and again the item 13 would be necessary. The total costs of production on one acre of Kyari land is therefore Rs. 174. The paddy produce in it in a good year is from 50 to 55 maunds which will sell at Rs. 110 at the rate of Rs. 2 per maund taking a bit higher than the prevailing rate in the district, and with hay, etc., the total realisation would amount to from Rs. 125 to 130 at the most. This account of his was checked by another farmer of the same village who could corroborate every item of expenditure and produce from his account books and he declared it to be true.

(c) On an examination of this account we find that to raise a produce of Rs. 130 the costs, when all the debits are fully allowed, come to Rs. 174, a clear deficit of Rs. 44 per acre! Surely there is no economic profit of agriculture even in best Kyari land under intensive cultivation by as Patidar farmer of Sarsa reputed for his agricultural skill somewhat above many of his brethren. He has still to pay Rs. 6-12-0 per acre as Government assessment. Where does it come from? To balance the credit with his debits we have to make room for the two items of Rs. 44 as deficit in produce, and Rs. 6-12-0 of Government assessment. Now the items of costs from 3 to 13 are inflexible, and in this account they are rather under-estimated to err on the safe side. The only items of debits on which, therefore, this burden must fall are the first two, namely Rs. 60 as interest, and Rs. 30 the farmer's remuneration. Now if the farmer has purchased the land borrowing the capital he could not reduce the first item, for otherwise the debt would accumulate and he would soon lose the land. If this capital be of his own hoarding, and if the reduction be made from that, it will gradually be exhausted, and

thereafter the costs will be paid from the second item which is only double of what he would pay a coolie boy to watch. So long as his capital is not exhausted the interest amount would swell his second item and he would be able fairly to maintain himself and his family and if there still be stimulous enough to make a further saving, there is a chance of making his life a little better by giving education to his children, etc. But this is not possible, for the yearly deficits gradually eat away the marrow of his bones, as out of ten years some five years are bad, when the items of costs remain the same excepting a few last such as cutting, husking and marketing a little reduced, because the produce is little or nothing, and the credit side is reduced to insignificance kicking up the deficits again. Repetitions of such deficits create a debt which goes on increasing, cutting down the family fund to such inconvenient depths where the farmer's vitality is seriously affected, and it becomes visible in the falling off of normal growth of population. An intelligent farmer on realising this position either gives up such intensive farming in disgust, or with a hope of getting on a little better, exchanges it for extensive farming, only to find it out after experience that he could hardly improve his position even there.

(d) These facts quite consistent with the results shown in the Census Reports, of Government put it beyond doubt that the "rental value" taken as a basis for taxation as maintained by Lord Curzon, and again suggested for adoption by this Committee in this question is not the economic rent or net profits as described by us in our seventh reply although it is often represented otherwise by Government Officers, and therefore we reject that as a basis of taxation. Any attempt at fixing a percentage of actual rents or rental value is, we are convinced, a clever device to carve out the Government demand from the farmer's legitimate share without allowing the poor soul even to know where he is vitally hit, and therefore we are strongly opposed to any other standard being adopted than the one of economic net profits as defined in the suggested amendment of the section. Any other rough and ready method urged even on the ground of simplicity in taxation is calculated to be deceptive, and therefore we recommend only a clear and scientific method of arriving at the net profits of agriculture which is the only just and simple method for us all to adopt.

What proportion of such net profits could be taken as land tax is discussed in our reply No. 7 (e and f).

12. The element of a permanent settlement in the scheme of Mr. Shivdasani is acceptable to us as well as of the net profits alone to be made the basis of determining the land tax. We do not however accept his method of arriving at the net profits. We consider that our method is more just, simple and practicable. After arriving at the net profits of agriculture, we do not understand why the percentage of it should be fixed in kind to represent the land tax, except it be for making the permanent settlement again impermanent, and introducing revisions of settlements at shorter intervals than they are at present. To this we are strongly opposed. In our opinion this scheme is not helpful in improving the condition of agriculturists by removing the great injustice done to them in taxation, but it would make their lot much worse, for under this scheme fluctuations in assessments will be many more, and as our experience has shown it, every revision will be for raising the assessment quickly. Besides, we could hardly trust the busy revenue authorities to keep a true and accurate record of actual prices prevailing in different places and at different times. Nor could their information even be trustworthy as this would be gathered for a specific purpose. Nor could the rise in prices be considered real if the rise be due to a clever management of currency by Government, or other Banking and minting interests from time to time.

(b) In our opinion the fluctuation in prices of food stuffs should not disturb the permanent settlement at all, for, if we were to exclude, as all agree that we must, the period of abnormal rise in prices, as in times of war or of famines, any real rise or fall is fully reflected in the working out of the net profits without appreciably disturbing the balance. Any rise in prices thus affecting the credits of produce necessarily affects also the various items of cost almost in equal proportion and the balance representing the net profits is generally left unaltered. We fail to understand why, of all others, this unfortunate occupation of an agriculturist be marked out for depriving him of any imaginable advantage that he might derive from unforeseen circumstances in a community in which he willingly bears his full burden of all indirect and other direct taxation of the State along with others. Mr. Shivdasani's scheme as a whole is not, therefore, acceptable to our Association.

13. The very fact that maximum limits of enhancements of assessments at each revision settlement had to be strictly laid down shows that every revision was undertaken with a view to enhance the revenue of the State as Captain Prescott complained, and the over-enthusiasm of some of the officers engaged in the business required it to be even checked from above, where also unfortunately was endorsed this spirit of extracting from the farmer as much as he could bear. Our policy being based on entirely different considerations, namely, no assessment that would not be just and equitable in its incidence in comparison with the tax on other incomes should at all be allowed to be levied on the agriculturists, so that they might be induced to put the very best that lies in them into the soil, on their being assured that complete enjoyment of all fruits of their labour and capital is fully guaranteed to them, we could not allow even the

continuance of Government's right to enhance the assessment unless under the principles we have enunciated above. In our opinion such enormous enhancements as 33, 66 or 100 percents could not be possible unless they were freely to encroach upon the farmer's fruits of improvements quite contrary to the provisions of section 107 of the Land Revenue Code.

14. In our opinion there is therefore no need for fixing any such maximums, because the net profits worked out as we have shown will furnish us a complete index to fully determine the justifiable share of the State.

15. As our demand is for a permanent settlement no time limit would be acceptable to us.

16. If at all the period is to be fixed, any that would be approaching the goal of a permanent settlement say 100 years, would be preferable to the present period of 30 years.

17. If the scheme of taxation suggested by us be fully adopted, the formation of an advisory Committee suggested in the question would satisfy the needs. But if it were not so adopted, even such an advisory Committee would hardly serve the purpose. We should, then, suggest that in the formation of the Committee should be co-opted at least five members elected for the purpose from the district, whose settlements would be under consideration, and the powers of such a Committee should not be only advisory but it should have the authority to reject, alter or modify the assessments brought under their examination and Government would be bound to accept their decision.

(b) Our Association is opposed to the continuance of the present system of submitting the settlement proposals through the Collectors and Commissioners.

18. We fully approve of the principle of permanently exempting from assessment all the improvements effected by the farmer and we wish it to be continued in future, and also religiously observed in practice by allowing the farmer full interest on the market price or "worth" of his field as shown in the first debit entry in our suggested amendment. Our serious complaint is that under various devices it is more often broken in practice than observed. The implication in this question that this principle obtained only in Bombay, seems to us to be inaccurate as could be seen from the remarks of Government of India in their despatch No. 14 of 1910 to the Secretary of State where they say "The exemption is perpetual in Madras and Bombay but while in Bombay the pledge has been embodied in Law, in Madras it has been promulgated merely by administrative order".

(b) In our opinion to tax improvements of a farmer is to cut through the sturdy loins of an industrious peasant, and the result would be deep disappointment, a sense of helplessness, despair and endless miseries consequent on them spreading over the country. It is painful to see that while Government of India were trying to dissuade the Secretary of State in 1910 from accepting the sound proposal of the Royal Commission on decentralization by pressing upon his attention that Bombay Government has pledged by enactment perpetually to exempt from taxation the improvements made by the farmer in his holding, a very definite suggestion is put forward here to openly break the pledged word and throw off the cloak of various devices under which, as has been shown in our reply No. 11, the breaches were constantly concealed. That notwithstanding this pledge made in law in Bombay the agricultural population have never been able to take advantage of these guarantees is admitted by Government of India in the said despatch published at page 552 of the Bombay Government Gazette of 1916 in these words "It is therefore instructive to note that the Irrigation Commission reported that in Madras the policy of Government in this matter was generally understood and widely appreciated while they found that in Bombay there was a remarkable ignorance of the express provision of the law on the subject, and that full advantage had not been taken of the concession by those whom it was intended to benefit". In this statement the fact that Bombay agriculturists have not had the benefit of this provision of law is true, but the explanation for that is misconceived, for the peasantry could not be ignorant of the enactment in the Revenue Code. The true explanation is that in Bombay it was throughout their experience that the statutory provision of law was so ruthlessly broken in practice under various devices of Survey officers that it was hopeless to expect anything like justice from the unbridled greed for revenues of the executive authority which has been so gallantly but unjustly defended by Government of India, whereas perhaps in Madras even in the absence of such enactment in law, in practice the rule must have been religiously observed.

19. In suggesting the legislative amendment as shown in our reply No. 2 we have been happily supported by such high and responsible authority as the Royal Commission on Decentralization which in its report in paragraph 252 made this recommendation: "the general principles of assessment, such for instance, as the proportion of the net profits on land which the Government shall be entitled to take, and the period of settlements, should be embodied in Provincial Legislation, instead of being left to executive order as is the case outside Bombay". By a rosy picture drawn of the agricultural population in Bombay and the high sounding guarantees of perpetually exempting all the improvements from taxation which all was quite contrary to the facts as shown in our replies, Government of India succeeded in persuading Lord Morley not to give effect to the said recommendation who in his despatch No. 91 of 21st October 1910 said "that it is not expedient for the present to take action on this proposal". What was thus

found in 1910 inexpedient was again found by the British Parliament in 1919 through their Joint Committee to be essential under the scheme of reforms they were granting to India, and in paragraph 11 of their report they enjoin upon Indian Government this duty in these words "The Committee are impressed by the objections raised by many witnesses to the manner in which certain classes of taxation can be laid upon the people of India by executive action without, in some cases, any statutory limitation of the rates and in other cases, any adequate prescription by statute of the methods of assessment. They consider that the imposition of new burdens should be gradually brought more within the purview of the Legislature. And in particular, without expressing any judgment on the question whether the land revenue is a rent or tax, they advise that the process of revising the land assessments ought to be brought under closer regulation by statute as soon as possible. At present the statutory basis for charging revenue on the land varies in different provinces; but in some at least the pitch of assessment is entirely at the discretion of the executive Government. No branch of the administration is regulated with greater elaboration or care; but the people who are most affected have no voice in the shaping of the system and the rules are often obscure and imperfectly understood by those who pay the revenue. The Committee are of opinion that the time has come to embody in the law the main principles by which the land revenue is determined, the methods of valuation, the pitch of assessment, the periods of revision, the graduation of enhancements, and the other chief processes which touch the well-being of the revenue payers. The subject is one which probably would not be transferred to Ministers until the electorate included a satisfactory representation of rural interests, those of the tenantry as well as of the landlords; and the system should be established on a clear statutory basis before this change takes place". The Joint Committee of Parliament has in clear words rightly rejected the plea put in by Government of India in 1910 for still continuing these powers in the hands of executive authorities in Bombay, and we who have been the victims of the present system joyfully endorse it and press upon this Committee to give effect to these authoritative recommendations as soon as possible.

(b) We have got a few other points to bring to the notice of the Committee. They are as under—

- (1) Provisions in the Code for forfeitures of land on failure of payments of land revenue are most unsatisfactory and cases of hardship sometimes due to various frauds practiced on the ignorant occupants or on other persons having interests in the holding, so often occur that we consider it necessary to revise the law on the subject; and with this is closely connected the granting away of the unoccupied lands under Bombay Act VI of 1901. This Act created the so called "new tenure" so irksome to the farmers that it has already proved to be a failure in practice. It was passed in the teeth of public opposition and it has hardly secured the purpose any where for which it was brought into existence by Government. Such an unpopular tenure should be removed from the statute at the earliest opportunity.
- (2) A landlord building on his holding for the purpose of permanently residing there or even for industrial occupation should not be charged anything beyond the usual assessment, for in our opinion there is no justifiable reason for doing so. Apart from the question of the unrestricted right of the occupant of the surface land to use it in any manner he likes, it entails on him the harassment of petty revenue officers which deters him from going out to reside in the field and conducting the field operations so near to his door as to pay his full attention to the development of his holding, and at the same time relieving to a large extent the congestion in the villages and towns. The gain to the State, on the other hand, is insignificant; and the very insignificance of income ought, in our opinion, to induce Government to help this one means of improving sanitation in the villages by sacrificing it, and to persuade the people to take to a real farmer's life, for obviously this right, if conceded, could not possibly be abused.
- (3) Although an occupant could freely grow and rear all kinds of new trees even including teak, black and sandal wood without losing any of the rights of ownership in them after the enactment of the Land Revenue Code, the Government seems to have reserved their right under section 40 on old teak, black and sandal wood trees which were then standing on the fields, before this Act was passed and the original settlement was already introduced, but there could hardly be such a tree now in existence any where in the land which could under the provision of section 40 be claimed by Government as theirs, and we fail to understand why should this proviso be still allowed to stand in the section, and especially when it creates a wrong impression in the mind of the population, which we learn by experience it has, doing them great harm in improving their lot. In this connection we may also draw the attention of the Committee to the fact that the Mahuda trees are being destroyed by the farmers wholesale from the district in fear of prosecution under the Excise Act. It is doubtful whether the amending Act has in any way diminished the drunkard criminals in the district but it is a patent fact that it has done incalculable harm to the farmer by depriving him of the trees which served him with food and fodder for his cattle, and when dried up, with the only timber to

use in his building. We request Government to deeply enter into the feelings of the farmers and to remove all such hampering laws from the statute. Even if our suggestions under these heads were not strictly to fall within the purview of inquiry of this Committee we suggest a complete inquiry be separately held to thoroughly overhaul legislation in these matters and we will be prepared to convince them that our representations are true and that they should be closely attended to without delay.

(c) Our final request to the Committee is that they may not in any way be deterred from making their recommendations to fully meet the representations made by us on a consideration of large diminution in public revenue that it may entail, for surely this toiling peasantry have a better claim on the charity of the State which willingly is out to sacrifice a large amount of about four crores of Excise Revenues in order to improve the lot of the drunkards who are not by any body forcibly fed with liquor, and every right-minded person will admit that no State which wants to function could afford to penalise the habitual self-control and restraint observed by these industrious farmers dumbly suffering under the gradually grinding down processes of the Land Revenue policy of Bombay Government. To save this peasantry from ruin is surely more politic and humane than any pretension to reclaim few drunkards from the habits of drink.

Ahmedabad, 15th October 1924.

MAGANBHAI C. PATEL,
President.

Ode, District Kaira, 14th October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

I have the honour to send my reply to the questions proposed by the Land Revenue Assessment Committee as follows :—

1. I do not accept the principles laid down in section 107 of the Land Revenue Code.
2. There should be permanent settlement for ever.
3. I do not agree that land assessment should be based on the rental value of lands.
4. They should be based on the quality of lands and according to the net profit gained by the tenants.
5. There should be no distinction between cultivators and non-cultivating landholders.
6. As above.
7. By calculating net profit in rents of lands for the previous ten years as under.
8. Yes. But the expenses by the small landholders to improve their land by manuring and keeping lands *vasul* should be taken into consideration.
9. As above.
10. I do not think that a maximum percentage of the rental value should be fixed.
11. It must be 10 per cent.
12. I do not see the scheme practicable.
13. The present limits should not be adhered.
14. I think it should be 10 per cent. for an individual holding, and groups and talukas should not be taken into consideration.
15. I do not think it proper.
16. I wish there should be permanent settlement once for all.
17. Yes. There should be. But amongst the non-officials, there should be half of them landholders and if not available, they should be selected from the districts.
18. I approve this method and it should be as it is *viz.*, no improvement must be considered.
19. On the whole, the answers and reasons submitted by the President, Landholders' Association (Mr. Maganbhai Chaturbhai Patel, Bar.-at-Law) should be taken into consideration, as they are fully discussed in an open general meeting of the cultivators and landholders where undersigned was also present.

I beg to remain,

Sir,

Your honor's most obedient servant,

DAHYABHAI NATHABHAI PATEL, &

Vice-President, Agricultural Association, Taluka Anand.

(Forwarded through the Mamlatdar Saheb, Anand.)

No. L.N.D.

Anand, 19th October 1924.

Respectfully submitted.

(ILLEGIBLE),

Mamlatdar, Anand (District Kaira).

No. 729 of 1924.

Old Custom House Yard, Fort,
Bombay, dated 20th, October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated the 28th August 1924, I have the honour to send answers to the questionnaire sent to me by the President, Taluka Local Board, Ambernath, on the 17th instant and to be,

Sir,

Your most obedient servant,

P. H. DIVAN,

Assistant Development Officer and Mamlatdar, Ambernath.

Replies.

1. We accept the principle according to the section 107 of the Land Revenue Code if the principle of making the assessment permanent is not accepted.
2. No alternatives to suggest.
3. No.
4. They should be based according to the principle laid down in 107, i.e., income of land and the situation of land.
- 5 and 6. No distinction should be made.
7. The means of the average income of the land for three years and situation of the land.
- 8 and 9. We do not consider the best means to ascertain real rents paid by the tenants to the landlords.
10. No.
11. No.
12. We suggest that the present assessment after the revision should be the permanent assessment. No other scheme is preferred.
- 13, 14, 15 and 16. We want the permanent assessment now.
17. We do not want a Committee now to examine the proposals as we want the present assessment a permanent one.
18. The improvements effected since the introduction of first settlement should be permanently exempted.
19. No.

G. V. BHIDE,

President, Taluka Local Board, Ambernath.

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No. 2734.

Surat, 21st/22nd October 1924.

To—The Collector of Surat.

Sir,

With reference to your No. nil, dated 6th September 1924 enclosing copies of questionnaire prepared by the Land Revenue Assessment Committee, I have the honour to forward herewith the replies received from the Presidents of the Taluka Local Boards of Pardi, Mandvi, Chikhli and Chorasi in original.

I have no remarks or suggestions to offer on any matter connected with these questions.

I have the honour to be,

Sir,

Your most obedient servant,
RANJIT KALABHAI LALLUBHAI,
President, District Local Board, Surat.

No. R.E.V./1064.

Surat, 24th October 1924.

Forwarded with compliments to the Secretary, Land Revenue Assessment Committee, Bombay.

A. M. MACMILLAN,
Collector, Surat.

Pardi, 23rd September 1924.

To—The President, District Local Board, Surat.

Sir,

With reference to your No. dated 11th September 1924, enclosing a copy of a questionnaire prepared by the Land Revenue Assessment Committee, I have the honour to respectfully submit the following answers to the said questions:—

Replies.

1. Yes.
2. Does not require to be answered.
3. No.
4. I am unable to make any suggestions.
5. No.
6. Does not require to be answered.
7. I cannot give any opinion.
8. No.
9. Does not require to be answered.
10. No.
11. Does not require to be answered.
12. I regard the scheme as impracticable.
13. Yes.
14. Requires no reply.
15. Yes.
16. Requires no reply.
17. I am not in favour of the suggested idea.
18. I am in favour of the improvements being permanently exempted from assessment.
19. I have no remarks or suggestions to make on the principles connected with the land revenue assessment.

I have the honour to be,
Sir,

Your most obedient servant,

ILLEGIBLE,

President, Taluka Local Board, Pardi.

No. W. of 1924.

Mandvi, 25th/26th September 1924.

To—The President, District Local Board, Surat.

Sir,

With reference to your No. S.R.M.—2734, dated 22nd September 1924, in continuation of your No. dated 11th idem, enclosing a questionnaire prepared by the Land Revenue Committee, I have the honour to forward herewith my replies to the nineteen-questions, as under:—

Replies.

I accept the general principles of assessment laid down in section 107 of the Land Revenue Code. These are two main principles summarised below:—

(i) That assessments will be revised on consideration of the value of land and the profits of agriculture; and

(ii) that assessments will not be increased on revision on account of increase to such value and profits due to improvements effected on any land during the currency of any previous settlement by, or at the cost of, the holder thereof.

2. Does not arise, as answer to query (1) is in the affirmative.

3. Rents paid by the tenants should be taken into careful consideration, in framing settlement proposals. Agricultural rents are, in my opinion a sure criterion for agricultural assessments, subject to the following three conditions, as they stand under the existing rules:—

(i) The increase of revenue in the case of a taluka shall not exceed 33 per cent.

(ii) No increase exceeding 66 per cent. should be imposed on a village.

(iii) No increase exceeding 100 per cent. shall be imposed on an individual holding.

4. Does not arise, as answer to query three is in the affirmative.

5. There should be no distinction between cultivating and non-cultivating landholders, in fixing the assessment on administrative grounds.

6. Does not arise, as answer to question 5 is in the affirmative.

7. The best means of arriving at the rental value of the lands is the gross produce of the field *minus* Government assessment and cost of cultivation which is made up of the price of seed, price of manure, cost of labour and of materials such as ploughs, harrows and scythes. Briefly speaking net agricultural produce should be taken into account which considering rental value of the agricultural lands when the lands are cultivated by the kheduts themselves. In the case of superior holders, real rents paid in cash should be taken into account.

8. In the case of superior holders the best manner of arriving at the rental value of the lands is the actual rents paid by the tenants to the superior holders during the years preceding a revision settlement, excluding years of famine and scarcity, when land revenue assessments are either suspended or remitted under the existing remission and suspension rules.

9. Under existing rules under section 102, Land Revenue Code, a period of 30 years is the maximum period covering assessment settlement period in the case of agricultural lands. Accordingly the average actual rents paid during the last 30 years immediately preceding the revenue settlement excluding years of famine and scarcity, as mentioned in answer to question No. 8, should be taken in account while fixing assessment at the time of revision settlement period.

10. The fixing of assessment on each field during revision settlement will depend upon its own merits. No hard and fast rules should be laid down in fixing the assessment during the revision settlement. However the fixing of assessment should be governed by three main conditions mentioned in answer to question No 3.

11. Reply to this question is embodied in the above answer to query No. 10.

12. The proposed scheme does not seem to be feasible and practicable. It will be quite impossible to ascertain the average gross produce of each field for the last ten years, and also to ascertain the average cost of cultivation. The proposed scheme seems to be quite elaborate and will not, in my opinion, be found to be practically workable.

13. The answer is in the affirmative.

14. This question does not arise as the answer to query No. 13 is in the affirmative.

15. The answer is in the affirmative.

16. This question does not arise as the answer to query No. 15 is in the affirmative.

17. I am not in favour of the idea of appointing a standing advisory committee consisting of official and non-official members of the Legislative Council from a financial and the administrative point of view. Under the existing rules, due notices and full opportunities are given beforehand to the occupants of land of villages concerned, at the time of the revision settlement (*vide* appendices 16 and 17 of Joglekar's Land Revenue Code).

18. Generally I approve of the existing practice authorized by law regarding the permanent exemption of improvements effected since the introduction of the first settlement under the Land Revenue Code from assessment. If these improvements in question are fixed at the time of the revision settlement there will be, I fear, the general discontent amongst the agricultural classes.

19. I have no remark to offer. I may be permitted to state that the existing system about the system of assessment, gradation of enhancements, the period of settlements is proved to be more feasible and suitable to both the State and the rayats. The system is found to be advantageous to both the State and rayats accordingly I am humbly of opinion that no modification in the existing system seems to be essential and durable in the interests of both the State and the rayats.

I have the honour to be,

Sir,

Your most obedient servant,

ILLEGIBLE,

Mamlatdar, Mandvi and

President, Taluka Local Board, Mandvi.

Chikhli, 30th September 1924.

To—The President, District Local Board.

Sir,

With reference to your No. dated 11th September 1924 I have the honour to submit herewith replies to 19 questions suggested by Mr. H. B. Shivdasani, M.L.C.

I have the honour to be,

Sir,

Your most obedient servant,

ILLEGIBLE,

President, Chikhli Taluka Local Board.

Replies.

1. Yes, but value of land, should not be the basis for fixing assessment.
2. No alternative.
3. Yes.
- 4.
5. No, because profits of land will be the same for both.
- 6.
7. (1) Out-turn of crop. (2) Labour demand and charges. (3) Thick or thin population of cultivating class.
8. Except in extraordinary relation between landlord and tenants, the rental is generally based on 3 points mentioned in 7, so rents are real means.
9. Ten years if there are no appreciable differences.
10. No.
11. I would suggest means between maximum and minimum for such lands in vicinity.
12. Fixing of permanent assessment is no doubt a good scheme, but changes in it to be affected by fixation prices will not be realised, because in that case, natural advantages or disadvantages to the soil itself will not be looked to. I think if a Committee is appointed to inquire by a questionnaire, whether assessment in any area is required to be revised, all environments affecting the produce of land and soil will be seen.
13. No.
14. Each should be minimised by 50 per cent.
15. No.
16. Permanent or at least 60 years.
17. Yes.
18. Yes.
19. Enhancements, if any, should be gradually.

Surat Castle, 8th October 1924.

To—The President, District Local Board, Surat.

Sir,

With reference to your No. of 1924, dated 11th September, I have the honour to submit my answers to the questionnaire on the principles of land assessment as under :

- 1 and 2. Yes.
3. No.
4. On the net profits of agriculture.
- 5 and 6. No.
- 7, 8 and 9. Yes, provided the average of the whole period of revision settlement immediately preceding, excluding the years of abnormal price be taken.
- 10 and 11. No.
12. I agree with the principle underlying the scheme but it will have to be made more practicable.
13. No.
14. 20, 30 and 50 per cent.
15. No.
16. 99 years.
17. Yes. The non-official members shall be elected by the Council.
18. Improvement should not be taxed ; the present practice should be continued.
19. The principles of assessment should be so clearly laid out that they would definitely exclude any suggestion as to Government ownership of land or profiteering on their part.

I have the honour to be,

Sir,

Your most obedient servant,

BHIMBHAI R. NAIK,

President, Taluka Local Board Chorasi.

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No. 187.

Matar, 25th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated 26th August 1924, I have the honour to state that as most of the members of the Board did not know English it was resolved that the Board had no opinion to give in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

ILLEGIBLE,

President, Taluka Local Board, Matar.

Satara, 14th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated 28th August 1924, I have the honour to forward herewith my replies to the questionnaire.

Your obedient servant,
C. H. BRISTOW,
Collector of Satara.

Replies.

1. Yes. There can be no question that assessment must ultimately be determined by the profits of agriculture, but the difficulty is to ascertain those profits. The exemption of tenants' improvements is sound in principle and valued by the people.

2.

3. Yes. Rent is the amount which the cultivator finds it worth while to pay for the right to cultivate, and it is adjusted by long experience of the productivity of the land and its advantages and disadvantages. It is based on free bargaining between landlord and tenant and there is no difficulty in finding out what rent has been paid. It is of course necessary to distinguish true rent from amounts paid partly as rent, partly as interest or arrived at on other extraneous grounds.

4.

5. No. The land-owner who lets his land to another is a non-cultivating landlord as regards that land and there is no reason to make distinctions between him and other persons who invest money in land. Agriculture is a business and should be treated on business lines.

6.

7. The best means of arriving at the rental value of land is to ascertain the rents actually paid in recent years for that or similar land. Care should be taken to eliminate any leases determined by other than purely economic consideration.

8. Yes, but abnormal years should not be excluded. It is difficult to say what are 'abnormal prices'. If prices of agricultural produce are abnormally high then rents will probably be abnormally high and assessments should be the same. It is better to include good and bad years and take the average. If the abnormal years are all years of high prices, then rents will be high and the land-owners will get the profit and should pay more assessment.

9. Five years is as good a period as any to obtain a reliable average. If prices have fluctuated violently, seven years might be better, but it is harder to find out the facts about leases as one goes further back.

10. Yes. This is essential to obtain uniformity, and it should be laid down definitely whether assessments are as far as possible to be raised to the maximum or to some percentage thereof.

11. Yes, as a maximum, but I should prefer that 40 per cent. should be fixed as the standard to be aimed at in revising assessments.

12. No, because it is not possible to find out the net profit on agricultural land for the following reasons:—

(1) Gross produce cannot be estimated at all accurately.

(2) Cost of production cannot be estimated at all where the system of family labour is general and where cattle are fed on the produce of the fields they cultivate.

The proposed system would also defeat its own ends as the constant fluctuation in the amount of assessment would cause far more discontent than the present fixed sum. Also as prices would be highest and consequently the assessment would be highest in famine years discontent would become acute when the cultivator was hardest hit.

13, 14, 15 and 16. The advantage of the 33 per cent. and other limits is that they prevent great and sudden increases of assessment. Their disadvantages are that they prevent the attainment of a uniform level of assessment, e. g., while Ahmedabad pays land revenue equal to

50 per cent. of the rent, Khandesh pays less than 10 per cent. The 33 per cent. rules prevent the inequality from being removed within 100 years. The same difficulty occurs in the groups of a taluka where the assessments are all a small proportion of the rent, but a lower group has gone a head faster than a higher group. These limitations are highly prized by the cultivator and were once guaranteed by Government. I think the best solution would be to maintain these limits but to reduce the period of guarantee from 30 years to 20 years or even 15 in those talukas where rents are 4 or 5 or even more times the assessments. Thus assessments could be brought to a uniform level in a shorter time but sudden increases of assessment would be avoided. The landholder can easily pay the extra assessment but he will feel it if the rise is too sudden.

17. No. The principles of settlement are understood by so few people that the consideration of revision settlement reports by a committee chiefly composed of non-officials would produce no good results. The best procedure would be to ascertain the relation of assessment to rents in the taluka concerned, announce the maximum proportion of the rent to which Government are entitled and the amount of increase or decrease proposed by the Settlement Officer and then lay before the Legislative Council the simple issue whether they wish this increase or decrease to be made.

18. The exemption should be maintained permanently.

19. I wish to emphasise the fact that assessment is not levied on the profits of agriculture direct, but is a share taken of the rental value. Rent like all other expenses of agriculture ultimately is paid out of profits of agriculture, but the mere existence of rent shows that these profits are sufficient to pay both rent and the other expenses and still support the cultivator. Otherwise land would go out of cultivation. By fixing assessment on the basis of rent we avoid taxing the cultivator at all unless he is also the owner of land. The present system is therefore far more accurate as well as more equitable than any system based on a rough estimate of the profits of cultivation.

C. H. BRISTOW,
Collector of Satara.

No. C.-442 of 1924.

Camp Dhulia, 22nd September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated 28th August 1924, I have the honour to enclose herewith my replies to the questionnaire sent therewith.

I have the honour to be,

Sir,

Your most obedient servant,

C. S. PATEL,

Deputy Director of Agriculture, N. C. D.

Replies.

1. I accept the general principle of assessment laid down in section 107 of the Land Revenue Code, provided first a fixed proportion of the profits of agriculture after deducting cost of cultivation including assessment is settled as reasonable dues to the State.

2. The assessment should be based at a fixed proportion of the profits as stated above.

3. I do not think the basis of rental value will be necessary if the above principle is accepted. If the basis of rental value is accepted for assessment, cultivators who are thrifty and more industrious will be taxed more than those who are comparatively less thrifty and industrious as the rental value in places where the cultivators are more thrifty and industrious will be naturally more.

4. Agricultural assessment should be based at a fixed proportion of the profits of agriculture after deducting cost of cultivation and assessment as stated above.

5. If a certain proportion as stated above is fixed, I do not think it necessary to make any distinction between cultivating and non-cultivating landlords.

6. See No. 5.

7. The best means of aiming at the rental value of lands is considered the rents paid by tenants to non-cultivating landlords after deducting the assessments.

8. Yes.

9. Five preceding years should be taken into account in ascertaining the rental value of land.

10. The State should be entitled to take a fixed proportion of the profits of the agriculture.

11. I think the fixed proportion should be ascertained by the legislature keeping in view the traditions of the country.

12. I partially agree with Mr. Shivdasani's scheme as far as a fixed proportion of the profits of agriculture is settled as State dues.

13 and 14. I have no remarks to offer.

15. If the principle of the fixed proportion is accepted I would keep 15 years as a suitable period of revision.

16. See No. 15.

17. I think under the present democratic atmosphere the legislature should be taken into confidence in such matters.

18. Improvements should not be taxed.

19. The legislature will be the ultimate authority in fixing and enhancing land assessment and the predominant factor in the legislature will always be the cultivating and land holding classes. If the legislature does not fix a definite proportion of the profits of agriculture as State dues, in the long run, an agrarian movement will arise and the country will have to face it.

No. 4564 of 1924.

Office of the Deputy Director of Agriculture,
S. C. D., Poona.

24th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to the questionnaire sent by you, I have the honour to enclose a copy of replies and a short note on questions 3 and 19.

I have the honour to be,

Sir,

Your most obedient servant,

P. C. PATIL,

Deputy Director of Agriculture, S. C. D.

Replies.

1. Yes.

3. No. (See the general notes submitted.)

4. According to the section 107 of Land Revenue Code it may be based upon the net profit after deducting the cost of cultivation, the interest on the capital (*i. e.*, implements, bullocks, investment in land, etc., and his personal labour), or at the most on the labour income (after deducting all the costs mentioned above except the labour of the farmer and his family).

5 and 6. I think so. This will to some extent go to prevent the increase of absentee landlordism. It is, however, a difficult problem. If higher assessment is proposed the landlord will shift it to the tenant. I think a separate tax, some thing like income-tax may be levied on the rent received by absentee landlords. Really speaking since the landlord has invested money in land such tax or increased assessment means interference in making a private property which is one of the "fundamental institutions in the socio economic order". Such interference is permissible in the interest of the society if absolutely necessary.

7. Unless one thinks of economic rents the rents (competitive or economical) will have to be arrived at on the basis of actual transactions. These will naturally vary from tract to tract according to the supply of land and tenants. For the same class of land (and its natural conditions such as rain-fall, transport, etc.,) different amounts of rents will be paid in different tracts according to the high or low demand.

Economic rents are possible in countries where the factors of production (land, labour and capital) are well balanced and are in mobile condition. Since we have too little land in proportion to the population (and population engaged in agriculture) economic rents are impossible (except in few isolated tracts). Moreover there are few openings and the agricultural classes are uneducated to think of shifting to other industries.

8. No. (See reply to questions 3 and 7).

9, 10 and 11. Since the basing the assessment on rental value does not seem to me to be just, I am unable to reply 9 to 11 questions.

12. It is not impracticable. In the interest of the Government and country, however, it is better if it is subjected to revision every thirty years. It will be better than the present system though it will involve considerable amount of preliminary work. If definite main crop is fixed for each tract (without carrying what crops the land actually grows) and prices of definite grades of the crops are taken, even the present classification of lands will enable the Government to come at the rates of assessment in kind (to be collected, however, in money).

13. No.

14. I think it should be 15 per cent. for a taluka or a group of villages, 25 per cent. for a single village and 35 per cent. for individual holding.

15. Yes.

17. Yes.

18. Since land assessment is not a valuation tax and improvements are made by the (secondary) landlords or tenants, I don't think these improvements can be legally taxed.

19. See my note on question 3.

P. C. PATIL,

Deputy Director of Agriculture, S. C. D.

Accompaniment.

In all the countries the rental generally includes (a) Land Rent, (b) Interest on Capital goods and (c) Interest on Improvements. In countries like India where holdings are very small and where competition for land is very keen due to the unbalanced proportions of land and tenants, competitive rents must prevail. Under such circumstances the landlord exacts under the name of rent, economic rent *plus* uncertain and abnormal interest on capital outlay.

As regards share rents it is interesting to compare these in Europe, Southern States of America and Bombay Deccan. In Continental Europe the landlord generally provides the land, farm house, barn, vegetable garden and even implements and animals. He pays half the cost of fertilizers and yet only gets half share. In the Southern States of America the landlord generally provides land, buildings, garden plot and pays half the cost of fertilizers and gets $\frac{1}{3}$ of corn and $\frac{1}{4}$ of cotton. (Farm Tenantry by Mr. W. B. Bizzel, President of Agricultural College, Texas). While in Bombay Deccan the landlord provides only land (perhaps with some improvements) and gets one-half and in some places more than half—of the produce.

The above, therefore, makes clear how the small farmer is circumvented. He has practically no capital, is uneducated, sees no openings outside agriculture and so he has to consent to the terms dictated. He has no choice. Very often he cannot pay the rents contracted.

The rents, therefore, do not seem to be a good guide for basing assessment.

P. C. PATIL,

Deputy Director of Agriculture, S. C. D.

No. 13 of 1924.

Edlabad, 28th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24 of the 28th ultimo, I have the honour to place before you the views of my Association :—

1. The Association accepts the general principles of the assessment laid down in section 107 of the Land Revenue Code.

2.

3. The agricultural assessment should be based on the rental value of the lands.

4.

5. In the opinion of the Association there should be no distinction.

6.

7. The best way of arriving at the proper rent of a land is to estimate at so many times the assessment. From the actual rents in the peta the following scale may be taken :—

For lands having an assessment of 1 to 2 Rupees three times ; and

for lands assessed from Rupees 3 and above six times the assessment.

8. Rents paid in open competition are not the safest means to ascertain the real rental value of a land.

9.

10. The principle of fixing a certain percentage of the rent as assessment is not favoured by this Association.

11.

12. In the opinion of this Association the draft scheme as per Appendix II will not be practicable. It is difficult to work the actual details of the scheme. Again the assessment fixed in kind will not be liked by the cultivators. We will be going back to the old days and ways of assessment.

13. The present maximum rates are rather high as the economic condition of the cultivator, in the experience of the Association is not rising. The rates should be altered to 20 per cent., 40 per cent. and 80 per cent.

14. Please *vide* answer above.

15. The present period is not proper.

16. The settlement period ought to be 50 years in the Presidency.

17. The idea of submitting the settlement proposals through an Advisory Committee as proposed is liked by this Association.

18. The present practice should be continued.

19. There are no remarks nor suggestions to make. The President suggested an idea of fixing the assessment on the value of the land and at the market rate of interest for the best Government security but the Association did not accept this.

I have the honour to be,

Sir,

Your most obedient servant,

ILLEGIBLE,

President.

No. 205 of 1924.

Camp Karjat, 29th September 1924.

To.—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

In compliance with your letter No. 1790-B/24 dated 28th ultimo, I have the honour to submit the answers called for in the accompanying memorandum.

I have the honour to be,

Sir,

Your most obedient servant,

M. E. JOGLEKAR,

President, Taluka Local Board, Karjat.

Answers.

1. Yes, with the exception of the word "profits" should mean net profits.
2. No answer is necessary.
3. Yes, we agree.
4. No answer is necessary.
5. No distinction should be made.
6. No answer is necessary.
7. The capacity of the land as well as the demand for cultivation.
8. We do not think that the rent should be ascertained by the open competition.
9. No answer is necessary.
10. Yes.
11. We do not think that 50 per cent. is a reasonable maximum. The maximum should be 15 per cent.
12. No, we do not think that it is practicable.
13. The present maximum limits should not be adhered to.
14. No enhancements should be made except under special circumstances.
15. We want a permanent settlement.
16. No answer is necessary.
17. We favour the idea of appointing a standing committee having controlling powers and consisting of officials and non-official elective members of the Legislative Council with a majority of the latter to pass a decision before the proposals are brought into operation.
18. We approve that the improvement should be exempted from assessment permanently.
19. (General Remarks.)

We have no other remarks to make!

We have given the above answers after taking into consideration the enhancement in value of the several articles necessary for the daily life of a tenant as well as a landlord.

No. 1790-B/24 of 1924.

Ahmednagar, 30th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary of the Land Revenue Assessment Committee.

Sir,

I have the honour to forward herewith draft replies given by Sardar V. K. Joshi, Retired Huzur Deputy Collector and the Jahagirdar of Bakoo Pimpalgaon, to the various questionnaires. I had sent him a copy of the questionnaire as a representative of the Jahagirdars in this District.

I have the honour to be,

Sir,

Your most obedient servant,

W. W. SMART,

Collector of Ahmednagar.

Replies.

1. Yes, I accept the general principles. They have, I find, been settled after discussions over them on three previous occasions. It was as far back as about the year 1865, when the first Survey Act (II of 1865) was on the anvil that the need for the improvements and especially of the construction of wells had impressed upon Government, the advisability of adopting a benevolent and liberal policy in the matter of assessment and section 30 of the Act was the result. It was stated in it that revised settlement should be fixed not with reference to improvements made by the owner or occupant from private capital and resources. Government have again discussed this matter in 1884 at great length and made publicly known as an assurance that no part of the profits of the occupants' improvements would be taken from them in that name. When the settlements in Gujarat and Khandesh were under contemplation, Government were asked in 1886 to consider the propriety of abandoning all assessment on wells. This question was then referred for opinion to Sir George Wingate, the originator of the present Survey and Settlement system. He was not in favour of abandoning this assessment. He argued that the operation of constructing a well is analogous to that of the opening of a new mine, until which time the subterranean mineral lay useless to man and yielded nothing to the proprietor of the land in which it existed. He suggested a system, by which after allowing the builder of a well a certain sum as a set off against the expenditure of capital and interest, the remaining profit would be taken as rent on behalf of the State. But this opinion did not commend itself to Government.

There are only two kinds of main improvements, which are generally done by occupants at their cost—construction of wells and the erection of Tals (bunds). If the cost of these improvements be set off, as suggested by Sir Wingate, then there will, I think, remain very little worth taking into consideration for the purposes of assessment. Besides the need for improvements of lands on a larger scale, still exists. Majority of agriculturists do not still take readily to raising irrigated crops. They are always dependent upon rains, which are so uncertain now-a-days. They resort to it, when famine stares in their face. Agriculturists of meagre means though they see the importance of levelling their lands by throwing Tals, cannot yet afford to do so. But if the present progress, though slow, continues, it is certain they would do these improvements and similar others. If the improvements are taxed, it is feared that there will be less willingness on the part of capitalists and others, who now raise money for them, to make any improvements. So I think it advisable to stick to the policy, which is settled after mature consideration.

2. For reasons given in my reply to question No. 1, I have not to propose any alternatives in the present section 107, Land Revenue Code.

3. The tone of the question seems to me to fix the agricultural assessment on the basis of rental value *alone*. If I am correct in my presumption, my answer is in the negative. I agree so far that it should be one of the factors, which a Settlement Officer has to consider in proposing his maximum rates. It was never upto now, I believe, the basis for fixing the assessment. As far as history goes, gross produce was such in the time of Malik Amber and of the Marathas. It seems to have been impressed on the mind of Government that the landlords make a good deal of profits over and above the Government assessments and that the public is unreasonably deprived of its due share of revenue. Even assuming for the sake of argument that, that is the case, the class of landlords who live on this rent, bears a very low proportion to the cultivating classes. Just look at the census figures of the year 1921 and one will be convinced that the proportion of the landlords who live on income from rent of agricultural land is less than 8 per cent. to the total number of ordinary cultivators. The former population is 608,750,

while the latter which is made up of (a) cultivating owners (b) cultivating tenants, and (c) cultivators unclassified is 89,51,420. From the table given at page 260 of the book "Land Revenue Policy of the Government of India," it will be seen that even then the average multiple of rent was between 6 and 7 times for some of the talukas of the Khandesh District, but for others mentioned therein it was between 2 and 3 generally, and for two it is less than 2. That shows that the rental value at present is nearly the same as was twenty years ago. Of the talukas of Khandesh mentioned in the table referred to above, I know Shirpur, which was in my charge as a Prant Officer for about 3½ years. While examining the Record of Rights of this taluka I was struck with the high figures of rents appearing therein and so I had the curiosity to find out causes for such high rates. I came to know that a good deal of lands, in villages round Shirpur Town have passed into the hands of money-lenders at Shirpur. They are not cultivated by the latter but are again leased to persons from whom they are obtained. These persons are very jealous in getting these lands leased to themselves and not to any one else. Taking advantage of this sentiment, money-lenders are in the habit of enhancing rents at the expiration of each lease. The same state of things was noticed more or less in other talukas of my charge, and from what I know of the Khandesh District in which I put in service for about 12 years I can say that the same sentiment prevails generally where high rents are found. In short, what I have to urge is that rent *alone* should not be the basis for fixing the agricultural assessments, but it should be one of the factors for consideration.

4. In the original settlement of Indapur (Poona District) the guiding principle (as laid down by the originators of the survey system) was to determine with the assistance of those best skilled in agriculture and by the judgment and knowledge they (Settlement Officers) possessed, what assessments an acre of each sort of soil could bear. This principle is, I think, still sound and should be applied along with considerations for other factors, such as, prices rents, cost of cultivations, communications, intrinsic value of land, etc. At present he is expected to review fully every circumstance shown in the past revenue history, prices, markets, communications rents, selling and letting and mortgaged value of land, vicissitudes of season and every other relevant fact indicating the incidence of the previous assessment and economic condition of the tract (Paragraph 7 on page 250 of "Land Revenue Policy of Government of India). In a word, the aim before the Settlement Officer, in fixing the assessments should be that after deducting the assessment there should be left to the proprietor or the cultivator of the soil that margin of profit that will enable him to save in ordinary seasons and to meet the strain of exceptional misfortune. Formerly Prant Officers had to make crop experiments, but they are discontinued, I think, from the year 1909. I do not now remember the reasons for which they were abandoned. But, I think, that they might have been very useful to Settlement Officers for studying past vicissitudes of season and economic condition of a tract, assessment of which is to be revised. And so I recommend that they should be made again as before.

5. I think no distinction should be made. For it will be a great problem to the Settlement Officer for determining which of the occupants' are cultivating land-lords and which are non-cultivating. One hears often how the meaning of the definition of agriculturist, as given in the Deccan Agriculturists' Act, is twisted by parties in several civil suits. As pointed out in my answer to Question No. 1, the percentage of non-cultivating class is insignificant and from what I have been noticing since my retirement, I can say that this class is decreasing by their taking to cultivate their lands themselves. It is noticed, in my part of the district, at least, that lands leased on cash rent or crop-share are neglected by tenants. The latter first take care of the lands of their ownership and then they look to the lands taken on lease. Generally they are not ploughed for years. Only soil is turned up by harrows at the last moment and sown without any desire from heart to reap best crop or crops. In some cases, where rent is in cash, they are even used for grazing cattle. The result is that many non-cultivating land-lords are compelled to cultivate the lands themselves by keeping bullocks and engaging labour.

6. For reasons given in my reply to Question No. 5, I have not to propose any distinction.

7. Subject to my contention that rent alone should not be the basis for fixing the assessment I answer this question as follows :—

Villages of ordinary size which are not too close to industrial towns should be selected for this purpose. In each of them all the cases of lands, given on leases, should be examined by going into their history for the past period—say five years. In examining them cases of tenants who were their former owners should be left out of consideration. Similarly cases of lands, which have been fallow for some years and are brought under plough recently should not be taken into account, for in their case, for the first few years, after being brought under plough, the outturn is expected to be very abnormal and hence the offer of high rent. Among them there may be some cases in which the relation between the tenant and land-lord is of sawkari nature and the rent the former pays is of the nature of interest or of instalment, which the latter expects to receive. These cases shall have to be excluded. The remaining cases, will, of course, be of the kind, the study of which will give us the idea of rental value in the tracts from which they are.

8. I think this is one of the means to ascertain real rents. But one shall have to be cautious in accepting its result. Sometimes it may be due to sentiments to which I referred in my reply to Question No. 1, of former owners of the lands. Sometimes it may be due to jealousies in the place.

9. As stated in my reply to Question No. 7, I am of opinion five years at least should be taken into account.

10. As stated in my reply to Question No. 3, rent *alone* should not be the guiding principle in fixing the assessment and so I am not for fixing any percentage of it. Rent is to be one of the factors, on consideration of which, the assessment should, in my opinion, be determined. And I am of opinion that it is impracticable to fix percentage of rental value, gross produce or net produce, when the Settlement Officer has to take into consideration other factors (prices, markets, economic condition, etc.), besides these. It has been stated as follows, at page 19 of the book "Land Revenue Policy of the Government of India" "the truth is that assessment of land revenue is subject to so many complicated and varying conditions that any attempt to reduce it to an exact mathematical proportion, either of gross or net produce, would not only be impracticable but would lead to the placing of the burdens upon the shoulders of the people, and from which, under a less rigid system, if sympathetically administered, they are exempt."

11. In the circumstances described in my reply to Question No. 10, I am not in favour of fixing any percentage.

12. I think this scheme is impracticable. There will be so many difficulties in carrying out the scheme and the results so dubious that it is better not to attempt it. A system, somewhat on this line was attempted by Mr. Pringle, the Special Officer appointed in 1827 for the purpose of devising a system of survey and settlement. But it proved to be failure and had to be abandoned. Take for illustration a few of the suggestions of Mr. Shivdasani. He asks first to find the average gross produce of each field for the last 10 years. The only village record, which can help us in this matter, is the crop-register. Those who have served in the Revenue Department in the subordinate branch as well as in the upper branch, know very well how far it can be relied upon for such a purpose. Taking for argument's sake that it is reliable, how are we to find out a yield of each of the crops sown in a particular field. If it is to be worked on the area under each of them, the calculations will be misleading. The yield which depends upon the quality of seed used, care taken in preparing the land to receive it, the seasonable rain and so on, varies from year to year. In the year in which a land is freshly ploughed and got rid of weeds, etc., and there is seasonable rain, yield is abnormal. He suggests to take the average cost of cultivations, as measured in the crop which the field grows. I think, from many years the payment of wages in kind has ceased. Generally they are paid in cash. Besides the rates of wages are not uniform even for one harvest. They go up and down, according to the prospects of the season and supply of labour.

13. I do not think that these maximum limits of enhancements should be adhered to any more. They seem to have been laid down long ago for gradually increasing the assessment of the original survey, which was purposely kept low to encourage extension of cultivation. Now that two revision settlements in some places and one in all the places have been made, the assessments must have been enhanced to their reasonable level. I think that I shall not be wrong, if I say that in all revision settlements efforts must have been made by Settlement Officers to raise the assessments upto these limits. Percentages are very high, especially in cases of group or taluka and individual holding. There is no justification now to maintain them at their present limits.

14. For a group or taluka 10 per cent., for a village 20 per cent., and for individual holding 30 per cent.

15. I know nothing about Sind. So I cannot give any opinion one way or the other about Sind. As for the Presidency proper, it is the desire of the people from a very long, long time, that there should be a permanent settlement and in all the Congress Meetings Resolutions are, I believe, passed to that effect, every year. But the fulfilment of that desire does not seem to be possible in the near future. However the ryots will be content for the present, with the present state of things and would resent, I fear, any proposals for shortening that period. The country is now almost settled. Every available piece of land fit for cultivation is brought under plough except in mountainous tracts, where no more cultivation is possible. The prices have reached the highest pitch and there are no possibilities of their going down to pre-war time, much less to the time some 20 years back. In these circumstances, re-settlement for a period of 30 years is not injurious to the interests of the public revenue. Of course there should be short term guarantees, where some improvements at public expenses are to take effect in a reasonable period. In such cases, I would prefer to postpone the current settlement till the execution of these improvements.

16. For the above reasons, I am not in favour of the change in the present maximum.

17. I am in favour of this idea. What I have to suggest, in this connection, is that, non-official members of the district, for which settlement proposals are to be examined, should have

the opportunity to represent their views. As it is not possible to have all the districts represented on this Standing Committee, I would suggest that if they are not already on that Committee, they should be co-opted on that Committee. It would be far better in my opinion, if the district members be asked by the Settlement Officer to work with him in formulating groups and fixing maximum rates for each of the groups. Thereby the work of the Standing Committee will be much facilitated, when the proposals are for examination before the Advisory Committee.

18. In my reply to Question No. 1, I have dealt fully with this matter.

19. None.

No. L.F.S.R. 604 of 1924.

Office of the District Local Board, East Khandesh,
Jalgaon, 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-D/24, dated 28th August 1924, I have the honour to enclose herewith the replies given serially to the questionnaire received therewith.

I have the honour to be,

Sir,

Your most obedient servant,

RUPCHAND MOTIRAM,

President, District Local Board, East Khandesh.

Replies.

1. No. The expressions "value of land" and "profits of agriculture" are likely to include more than they should. For instance the expression "value of land" may include both its unearned and earned rent while the expression "profits of agriculture" may include standard remuneration of the cultivator and the replacement of his expenditure or any earned rent. The assessment should concern itself only with the unearned rental value of the land.

2. Even if the general principles laid down in section 107 of the Land Revenue Code are made to include only the unearned rental value of the land they will be good only so far as the non-cultivating landlord is concerned. When, however, we turn to a large percentage of persons who are cultivating owners of small holdings we find that the application of these principles in their case is a hardship if no other factors are taken into account. The fundamental law of agriculture, viz, that unless a land yields the standard return for cultivation in replacement of seed and proper payment of labour no land will be cultivated, is not true in case of small cultivating owners. If the assessment of such holdings be increased along with those belonging to non-cultivating landlords the cultivating owner will get less for his labour and his standard of living will go on deteriorating. He will still stick to the land because he cannot easily turn to other more profitable business even if he knows that he actually gets less for his labour in the fields. With small holdings the advantages of the improved methods of agriculture are not possible and so he cannot produce more with less labour. In this way he is handicapped on all sides. Thus while effecting settlements with regard to such holdings the capacity of the cultivator to pay increased assessment should be taken into account so that the increase should in no case tend to reduce the standard of living of the cultivating owner.

3. Only partially if the rental value of land means unearned rental value alone.

4. The agricultural assessments should be based on the unearned rental value in case of non-cultivating landlords alone, while in case of cultivating owners they should be determined as suggested in answer to question No. 2.

5. Yes.

6. As pointed out in the reply to question 2.

7. The rental value of lands can be arrived at by ascertaining the amount offered by a tenant to the landlord *minus* the interest, say at 6 per cent. per annum on the market value of the land.

8. Yes, subject to deductions as proposed in the reply to question 7.

9. Ten years.

10. Yes. The maximum percentage of the unearned rental value should be fixed.

11. Thirty-three per cent. seems reasonable.

12. No. Such a scheme is not practicable.

13. May be adhered to.

14. No reply needed.

15. Yes.

16. No reply needed.

17. A standing advisory committee, as proposed, is needed.

18. Such improvements should remain untaxed.

19. The poor cultivating owners technically called cultivating landlords should always be distinguished from the rich non-cultivating landlords and in assessing lands efforts should be made to leave to the poor cultivating owners a greater margin of profit in order to give them opportunities to gradually improve their standard of living. Without this distinction no system of land assessment howsoever elaborately worked out can lift up the poor cultivating owner from his present hand to mouth living. There is a class of landlords possessing several acres of land who are technically called cultivating landlords ; though as a matter of fact they cultivate these lands by engaging a number of servants for actually cultivating the fields and for supervising field labour. Such landlords should be classed as non-cultivating landlords along with others who actually lease their fields.

Again the uniform application of principles for assessing lands belonging to cultivating and non-cultivating landlords is attempted to be justified by splitting up the cultivating owner into two capacities, viz., that such owner tills his field as a tenant and pays assessment as a landlord and thus the tenant remains unaffected by the increase in assessment. This justification is obviously misleading. While a non-cultivating landlord has opportunities to turn his hand to other business for supplementing his income from land, the poor cultivating owner cannot expect any income from other business in his capacity as landlord, as all his time is taken up in cultivating his field as tenant.

RUPCHAND MOTIRAM,
President, District Local Board, East Khandesh.

Nasik, 1st October 1924.

To The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B/24, dated 28th August 1924, I have the honour to state that six copies of the questionnaire with a copy of the letter were sent to each of the following associations in this district :—

- (a) Inamdars' Association.
- (b) District and Taluka Local Boards.

2. My reply to the questionnaire accompanies.

I have the honour to be,
Sir,
Your most obedient servant,
C. A. BEYTS,
Collector of Nasik.

Replies.

1. I accept the general principles as well as the proviso to section 107, Land Revenue Code.
2. No reply needed.
3. Yes.
4. No reply is needed.
5. Impossible, as the line of demarcation is very vague, as landlords assist in cultivation in varying degrees. The essence of being a landlord at all is that cultivation is entrusted to some one else who must be called the tenant. Some landlords supply seed, cattle, and all agricultural necessities to their tenants. Others supply some facilities, some hardly any, some none. There is no stage at which it would be fair to draw the line, and the line could in many cases easily be crossed by any landlord desiring easier terms of assessment.
6. No reply is needed.
7. The best course is to ascertain the rents paid in open competition by tenants to landlords during the period of ten years preceding a revision settlement excluding years of abnormal conditions.
8. Yes.
9. Ten years.
10. Yes.
11. 50 per cent. would be a very high maximum to fix at a single step. Rents are sometimes double the assessment but more often very much higher, and often ten or fifteen times as much as the assessment. As the land revenue assessment rose, the rental would fall. For instance I know of land assessed at about Rs. 2 of which the rental is Rs. 20. If the assessment were increased to Rs. 10 at once the rental would naturally tend to fall immediately to Rs. 20 minus the Rs. 8 increase in assessment, i.e., to Rs. 12. So the rental and assessment would become almost equal. I am inclined to think that at present 50 per cent. is too high a point at which to aim even by gradual stages in many places as it is much in excess of the actual present standard, and if it is taken as an average over the whole village, individual cases of over assessment would be numerous.
12. Mr. Shivdasani's scheme is impracticable. Each field has already been awarded its value according to soil value qualified by general demerits. Mr. Shivdasani proposes that the six hundred survey numbers of a village each capable of producing a varying number of pounds of fifteen different crops should be given an individual assessment for each of these crops. It would cause enough grumbling if a field which could produce a good jowari crop and a poor bajri crop were taxed differently from its neighbour which produces a good bajri crop and a poor jowari crop. But where every field has to be differently assessed for all the different crops the discontent would be intense. The establishment needed for carrying this survey would be enormous and its duties indefinitely protracted as no one could tell what each field produced until every field in the Presidency had grown every crop for a number of years. The volume necessary for recording the result of this task would be enormous and the annual labour of fixing the assessment including, as it would, a careful field to field inspection and a labourious copying out of the approximate assessment for each survey number would be so great as to necessitate a heavy increase in the village establishment.

It is idle to reject the careful soil valuation of each field made by the Revenue Survey which gives the general merits of each field, leaving the cultivator to choose his own crop, in favour of this bare-brained scheme.

13. Yes.

14. No reply is needed.

15. Yes.

16. No reply is needed.

17. No. Such a Committee would not consist of expert and trained men and their views would usually be influenced by their need for the support of their constituents.

18. I am of opinion that improvements effected during the settlement should not be taxed.

19. I have no remarks to offer..

Nasik, 1st October 1924.

C. A. BEYTS,
Collector of Nasik.

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No. M.I.S.S.R./149 of 1924.

Ahmednagar, 2nd October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B./24, dated 28th August 1924, I have the honour to state that Sardar K. V. Joshi, Vice-President, District Local Board, has already sent his replies to the questionnaire as Sardar, and I quite agree with his views. I have therefore not sent separate replies.

I have the honour to be,

Sir,

Your most obedient servant,

K. V. JOSHI,

for President, District Local Board, Ahmednagar.

Sholapur, 2nd October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B./24, dated the 6th September 1924, I have the honour to give below my replies to the several questions sent therewith.

1. My answer to this question is in the affirmative. However, in the case of the land used for agriculture, the principle of settling the assessment should be the net income one gets out of the land, which should be arrived at after deducting the actual expenditure of cultivation together with the proper equivalent of the personal labour and care of the cultivator and that of his family. In the case of non-agricultural land, the normal value of the land should be the basis.

2. Reply is not necessary.

3. They should be based on the net income as stated above.

4. Reply is not necessary.

5 and 6. No distinction should be made.

7, 8 and 9. Rental value should be found out from an average of a group of 12 years. This group should, however, include years of bumper and normal crops and of scarcity. Actual rent notes should be its basis. There should be no open competition.

10 and 11. The reply is in the negative.

12. I do not think the scheme to be feasible and workable.

13. I consider these limits to be very high.

14. They should be 15 per cent., 30 per cent. and 45 per cent.

15 and 16. They seem to be too short. They should be 45 and 30 years respectively.

17. I favour the idea of appointing a Standing Advisory Committee of the composition mentioned.

18. I approve of the present system of exempting the improvements from assessment.

19. I have to offer no other remarks or suggestions.

I have the honour to be,

Sir,

Your most obedient servant,

R. H. SINGH,

President, District Local Board, Sholapur.

No. L.F.S.R./198 of 1924-25.

Local Board's Office,
Amalner, October 1st, 1924.

To—G. A. THOMAS, Esq., I.O.S., Secretary, Land Revenue Assessment Committee.

Sir,

I have the honour to submit my reply to the questionnaire of the Land Revenue Assessment Committee, forwarded to me under No. 1790-B./24, dated 28th August 1924.

1. The principles laid down in section 107 of the Land Revenue Code should be maintained, and the improvement effected in cultivating the land during the currency of the previous settlement should not be taken in account in fixing the revised assessment.
2. No other alternative seems practicable.
3. Agricultural assessments should be principally based on the quality of land, and not only on the rental value. The percentage of lands rented out is very insignificant.
4. The reply is included in the 3rd.
5. In fixing the assessment no distinction should be made between cultivating and non-cultivating landlords.
6. No distinction is proposed.
7. No other practical means can be ascertained to arrive at the rental value of lands, other than the present means.
8. In this taluka such a system is not in vogue.
9. No reply is necessary.
10. No maximum percentage of the rental value should be fixed as a standard.
11. If maximum percentage is proposed fifty per cent. will be a really high maximum : 25 per cent. will be enough.
12. The proposed scheme may prove beneficial to agriculturists if it is practicable to really ascertain the actual yield of each field. How the average gross produce of each field can be ascertained for the last ten years now? Would it not entail expenditure? Would not a long time be taken in ascertaining these facts? Who would do the work? Of course the revenue staff. Are they capable to do the work impartially? The burden of initiative expenses to mature the scheme would be very heavy, and fall on agriculturists. Of course the Mamlatdars have to depend upon the reports of their subordinate officers, but the yield of last ten years can never properly be ascertained. The scheme instead of giving relief to agriculturists would entail hardships on them, and the result would be falling from the frying pan into fire.
13. The present maximum limits of enhancement should not be adhered to.
14. The present maximum limits of enhancement at a revision settlement should be 15 to 20 per cent. for a group or taluka, 30 to 40 per cent. for a single village, and not more than 50 per cent. for an individual holding.
15. The present normal period of settlement is not a reasonable period.
16. It should be increased to 50 years.
17. A standing advisory committee consisting of revenue high officials, zamindars, and cultivating landlords should be maintained to examine the settlement proposals and advise Government upon them before they are brought into operation.
18. Improvements effected in lands should not be taken into consideration while fixing the assessment.
19. The assessments of districts that are generally famine-stricken should be revised and decreased.

I have the honour to be,

Sir,

Your most obedient servant,

B. K. BHARUCHA,

President, Taluka Local Board, Amalner.

No. A.E.M.S.R.—1/74 of 1924.

Vadgaon, 30th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No. 1790-B./24 dated 28th August 1924, I have the honour to forward my reply to the questions mentioned therein which is as follows.

I have the honour to be,
Sir,
Your most obedient servant,
J. R. SAWANT,
President, Taluka Local Board, Mawal.

Replies.

1. I accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
2. It is unnecessary to answer.
3. I agree that the agricultural assessments should be based on the rental value of lands.
4. It is unnecessary to answer.
5. No distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
6. It is unnecessary to answer.
7. The quality of the land should be *primarily* taken into account for the settlement of the rental value of the land. The defect, the nature of soil, its retentive power of keeping moisture, etc., should be taken to decide the quality of the land.
8. I do not consider the best means is to ascertain real rents paid in open competition by tenants to landlords during the year immediately preceding a revision settlement, excluding years of abnormal prices.
9. It is unnecessary to answer.
10. I do consider that a maximum percentage of the rental value should be fixed as the assessment the State is entitled to take.
11. I consider that 30 per cent. is a reasonable maximum.
12. I do consider the scheme (Appendix II) for fixing a permanent assessment in kind and recovering it in cash at rates to be fixed at short intervals impracticable.
13. The present maximum limits of enhancement at a revision settlement should be changed thus : 20 per cent. for a group or taluka, 40 per cent. for a single village and 50 per cent. for an individual holding.
14. It is unnecessary to answer.
15. The present normal period of settlement should be changed to 40 years in the Presidency proper and 30 years in Sind.
16. It is unnecessary to answer.
17. I favour the idea of appointing a Standing Committee consisting of official and non-official members of the Legislative Council with a majority of the latter in order to examine these proposals and to advise Government upon them before they are brought into operation.
18. I approve of the rule, that improvements effected since the introduction of the first settlement under the Land Revenue Code should be exempt permanently from assessment. They should not be taxed at all.
19. No other remarks or suggestions I have to make.

J. R. SAWANT.
President, Taluka Local Board, Mawal.

No. 708 of 1924.

Pachora, 2nd October 1924.

To—G. A. THOMAS, Esq., I.O.S., Secretary, Land Revenue Assessment Committee.

Sir,

With reference to your No. B.-1790-B. (a)/24, dated 28th August 1924, I have the honour to submit herewith the replies to the questionnaire regarding Land Revenue Assessment.

I have the honour to be,
Sir,
Your most obedient servant,

.....
Secretary, Agricultural Association, Pachora.

Replies.

1. I do not entirely accept the general principles laid down in 107 of Land Revenue Code. As regards the value, the methods of arriving at it are based on a very small number of acres sold and purchased as compared with the enormous area of a taluka.

2. In finding out the value of land the items of produce and cost of cultivation should be compared and it should be seen whether the net profit gives at least an interest of 6 per cent. on the cost of the land.

3. There is no harm in fixing the assessment on rental value.

4. But the rental value should be calculated upon the actual value of the product at the village *minus* the cost of cultivation including his supervision charges.

5. No distinction should be made in fixing assessment for cultivating and non-cultivating landlords.

6. No answer to this question.

7. The same answer as for question No. 4.

8. No. Because nobody rents his lands by auction excepting minors guarded by Court of Wards. Rental value paid by the tenants to landlords is very abnormal as they do not take into consideration their own and family labour value.

9. No answer to this question.

10. Maximum percentage should be fixed on the rental value of the land as assessment the State is entitled to take if the rental value is correct accordingly as suggested in answer No. 4.

11. Maximum percentage of rental value as assessment should be 25 per cent.

12. The system of fixing assessment in kind payable in money is not grasped well but it will be very difficult to work it out in detail.

13 and 14. The maximum limits of the enhancement of the assessment should not exceed more than 25 per cent. in every case whether individual, village or taluka.

15. The present normal period of settlement in the Bombay Presidency is a reasonable one and should not be changed.

16. No answer to this question.

17. There is no harm in appointing a standing advisory committee which will be much helpful.

18. I approve of the rule in the Land Revenue Code that improvements effected after the first settlement are exempted from assessment and there should be no change in it.

19. The item of expenditure was ignored at the time of settlement as seen from settlement reports. It should be taken into account. It seems from the past settlements that enhancement is always made though the actual profit of the agriculturists have not increased. If all these points are taken into consideration at the time of settlement the present system on the whole is not bad.

No. 1790-B.-24 of 1924.

Ahmednagar, 1st October 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

I have the honour to submit my replies to the several questions of the questionnaire received with your No. 1790-B./24, dated 28th August 1924, as below : —

Replies.

1. Yes.
2. *Nil.*
3. No. Rent should be only one of the factors because, though theoretically it is the best basis, practically it is not for the following reasons :—
In a ryotwari province only a small percentage of land is rented and out of that small percentage at least half is not rented for an economic rent. Many cases are made to nominal sellers by the purchasers and the rent is "interest" rent. Rent is, therefore, neither wide enough nor sufficiently economic to serve as a basis for assessments.
4. On selling value, mortgage with possession value, prices, communications and gross and net profits.
5. No.
6. *Nil.*
7. Verifying by personal inquiry recorded leases oral or documentary, to find out antecedent relations between landlord and tenant and the proportion of rent actually paid to rent reserved, so as to arrive at the real economic rent.
8. Answer given in 7.
9. Ten years.
10. No, as the basis is too narrow.
11. No. It is not advisable to fix any maximum but if one were fixed, probably, 40 per cent. would be safest.
12. Quite impracticable. Any one who has had practical experience of trying to estimate average gross produce and average cost of cultivation knows that the average net profit arrived at is a most uncertain figure.
13. Yes. The limits are now regarded as a permanent guarantee.
14. *Nil.*
15. Yes in the Presidency, but subject to reduction in case of important improvements, such as canals, introduced during the currency of the settlement at the cost of Government. I favour 15 years in Sind where inundation canals are uncertain and remissions are granted as a normal feature of the Land Revenue System on the condition of the survey number and not of the tract.
16. *Nil.*
17. No. Settlement proposals are highly technical and depend on good judgment based on wide experience and personal acquaintance with the tract to be settled. Advice from the advisory committee suggested would be swayed by political *bais* and a desire to catch votes and to yield to those who shouted loudest. The members of such a standing committee, whether officials or non-officials, would lack local knowledge and the necessary judgment which is the *sine qua non* of arriving at equitable settlements.
18. No. Any change would be a breach of faith and drive capital from land development.
19. A short manual for the guidance of Settlement Officers is required to ensure that sound and uniform methods of enquiry are adopted by them.

I have the honour to be,

Sir,

Your most obedient servant,

W. W. SMART,

Collector of Ahmednagar.

30th September 1924.

No. 192 of 1924.

Dated 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Camp Nasirabad, dated 2nd September 1924.

Sir,

With reference to the above I have the honour to enclose herewith my report on the questionnaire as desired.

I have the honour to be,

Sir,

Your obedient servant,

AMRIT NILKANTH DESHPANDE,

President, Taluka Local Board, Jalgaon.

Translation of the replies given in Marathi.

1 and 2. We approve of the system of assessment as laid down in section 107 of the Land Revenue Code, but, Rule No. 30, Act No. 1 of 1865, Rule No. 21 out of the twenty-four Joint Report Rules, No. 21 of the list accompanying M. Circular No. 42 of 1855 issued by the Collector of Khandesh, and paragraph 2 of section 107 of the Land Revenue Code—all these should be taken into consideration,—(at the time of revising assessments of land revenue), that means, Government will be pleased to pay their kind attention to the rule, viz.: If the owners of land effect any improvement in their land with a view to get more produce and if there be an increase in the productivity of the land owing to the said improvement, then that increase should not be taken into account (while revising the assessment thereof).

3 and 4. We do not agree that agricultural assessments should be based on the rental value of lands. As we do not agree to the above, i.e., system of basing agricultural assessments on the rental value of the land, there does not seem any necessity of suggesting any other method.

5 and 6. There is no necessity of making a distinction between cultivating and non-cultivating landlords in fixing the assessment.

7, 8, 9, 10 and 11. The view, prevalent in this part, as regards which means is superior or inferior in fixing the assessment, is as under:—

The only best means is that Government should re-classify the lands as per rules framed by them for classifying lands in fixing the original assessments of land revenue. If Government adopt the above method, assessment will increase or decrease according to the corresponding increase or decrease in the productivity of the land, and thus there will be no cause for people to complain against. If in making this, it be not feasible to introduce Permanent Revenue Settlement System, interval between two assessments should be fixed at 30 years.

12. We do not approve of the scheme of fixing assessment in kind out of the produce realised but of recovering the same in cash.

13. The Revenue Settlement System which is at present in force and the scheme proposed in the questionnaire are not in consonance with the prevailing circumstances. It is, however, proposed that there should be a permanent assessment or the assessment which will be fixed as per classification.

14. In view of the present circumstances it will not be reasonable to increase or to fix the present maximum limits of enhancement.

15 and 16. There is no necessity of making mention of period, when we hold the view that there should be permanent assessment or assessment according to the classification of soils.

17. Settlement proposals will be submitted to Government through non-official members of the Council.

18. The very first revision settlement has become burdensome to agriculturists in consideration of their produce. Or the same assessment should be made as a permanent one. No question of period should now be raised.

19. We beg to submit that Government will be pleased to consider the following humble suggestions on the principles of assessment:—

If Government desire to revise and fix assessment on considering Rule No. 30 under Act No. 1 of 1865, clause No. 21 out of the 24 clauses of the Joint Rules, No. 21 of the list accompanying M. Circular No. 42 of 1855 issued by the Collector of Khandesh and paragraph 2 of section 107 of the Land Revenue Code, we approve of their policy. The following example will

show that the assessment made at the time of Revenue Survey, the first and the second revision settlement is not in accordance with the above rules :—

Name of the village and taluka.	Assessment after revenue survey.	Revision survey settlement assessment.	Approximate percentage of enhancement.	Assessment after second revision settlement.	Approximate percentage of enhancement.
1	2	3	4	5	6
	Rs.	Rs.		Rs.	
Kharag, Taluka Jalgaon	460	921	100	1,222	33 on the revision settlement.
Kandari, Taluka Jalgaon	1,867	3,550	90·1	..	33 do.
Khatgaon, Taluka Jamner	772	1312	69·9	..	33 do.

From this it will be evident that the principle of enhancement (at a revision settlement) is not in accordance with the scale laid down in question No. 13, that is to say, the enhancement has exceeded 66 per cent. which is the percentage fixed for a single village.

The said villages are at a distance of 13 to 14 miles from cities, are situated in hilly tracts, have got no thick population, are not in a prosperous condition owing to the absence of any business there. Market places are 6 to 8 miles distant from these villages. These villages being located in hilly tracts the inhabitants receive injury to their crops from wild animals and are thus required to suffer heavy losses in their produce. In spite of this, enhancement in the assessment comes up to 100 per cent., 90·1 per cent, and 69·9 per cent. respectively. We beg to submit that such is the case with many other villages. If such an increase in the assessment continues to be effected every 30 years, agriculturists will not be able to realise even half the produce, after excluding the expenses on cultivation as a return for their labour owing to the following reasons :—

- (1) Absence of rain :— During 10 years, *viz.*, 1910 to 1920 rainfall was on the average 27 inches 58 cents. Every year, it is not the same. At present the rainfall ranges from 18 to 20 inches.
- (2) There has been a reduction in the supply of fodder for cattle.
- (3) Labourers are paid at a double rate during last five years, *viz.*, 1914 to 1919. (*Vide* page 10 of the S. R. S. Report of the Jalgaon Taluka).
- (4) As the number of cattle is decreased, manure is sold at four-fold rates, and it is difficult for the poor farmers to purchase the same (at such a high price).
- (5) There is a three-fold or four-fold increase in the prices of seeds.
- (6) There is no change in the past and the present output.

Owing to the above reasons the present increase has become burdensome to agriculturists. We, therefore, beg to submit our humble opinion that the revision settlement assessment should be fixed as the permanent one.

Nasirabad, dated 30th September 1924.

AMRIT NILKANTH DESHPANDE,
President, Taluka Local Board,
Jalgaon:

538, Shanwar Peth, Poona City.
6th October 1924.

To,—The Secretary, Land Revenue Assessment Committee.

Sir,

I have the honour to forward herewith the answers to the questionnaire which you had kindly sent for our consideration. You will please acknowledge their receipt.

I have the honour to be,

Sir,

Your most obedient servant,

[K. C. MEHENDALE,]

President,

Deccan Dumaldars Sabha, Poona.

Replies.

1 and 2. Yes. Understanding by 'Revision' a reduction, increase or cancellation of existing assessments according to the condition of land¹ and its produce, actually obtaining at the time of revision.

3. No.

4. In terms of a definitely calculated fraction of the produce or net profits therefrom.

5 and 6. Really not.

7. Though we do not agree to the fixing of the basis on the rental value, we propose that current demands and offers based on actual transactions by common consent in the uniform tract concerned.

8. No. Never. It is the absurdest and mischievous principle of fixing the assessments.

9. Sum total of average rentals in every alternate year from the last settlement to date divided by $\frac{1}{2}$ the number of years.

10. Yes.

11. Fifty per cent. would be too high a maximum. It should never exceed $\frac{1}{4}$ th of the net income.

12. The scheme is impracticable and in-serviceable. Some points therefrom are, however, acceptable, which are quoted below :—

(1) In fixing the share of the State, we must consider the net produce and not the gross produce as otherwise we will be taxing too heavily crops like sugarcane for which the cost of cultivation is high and we will be taxing too highly crops like cotton, for which the cost of cultivation is too low as compared with the gross yield.

(2) Under the present system also, the cultivator pays during the period of settlement the same assessment whether he grows the same crop or a different crop. Even if he grows rice in a grass land or grows grass in his rice land, he pays assessment for grass land and rice land respectively. (And he pays it whether it yields or no and even if the field is not cultivated.) The assessment having been permanently fixed in kind has of course to be recovered in cash and not in kind. (Bracketted portion is ours.)

(3) A proper allowance, say, of about 35 per cent. must be made for the fact that the price received by the cultivator is less than the price in the Taluka town and also for the fact that the price at the time when the crop comes to market is less than the yearly average price.

(4) The cultivator, therefore, instead of losing stands to gain considerably by the permanent fixing of his assessment on account of the increase in the fertility of the land that may be confidently expected.

(5) If the assessment according to the new system is less than the present assessment it should be put in force immediately and if it is more it should not be enhanced by more than 10 or 20 per cent. in the first instance. Moreover, the limit of enhancement at each periodic conversion of assessment in kind, into cash should be fixed at 10 or 20 per cent. In calculating the average price the years in which the price of a commodity has been abnormal should be excluded.

Contents in paragraph 8 of the scheme are what we do not at all agree.

13 and 14. We agree to the present maximum limits of enhancement at a revision settlement.

15. Yes.

16. Abnormal cases of tyrannous assessmental inaccuracies or flaws whenever brought to the notice of Government, should be reconsidered at any time in the interest of the rayat.

17. Yes. Certainly, with an addition of coopted membership of non-official experts. In addition we would emphasise that a sub-committee from this, consisting of experts, and Committee should tour along with the Settlement Officers to settle the points together on the spot in the different areas of revision and submit their proposals to the Council in full Session for consideration before Government is advised in the matter. The representative of the Inamdars in the Legislative Council must be a Member of this Committee in order to protect the interests of Inamdars.

18. Provided, this statement is correct, and the improvements have not been taxed in any form directly or indirectly, we do not approve of it. They should be taxed after the improvements continue to give uniform increase of profits for 5 years within the limitations already mentioned by us heretofore in these pages.

Poona, 6th October 1924.

Sholapur, 5th/6th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to submit my reply to the questionnaire received with your letter No. 1790-B./24 of 28th August 1924.

1. I accept the general principles of assessment laid down in section 107, Land Revenue Code.

2. None.

✓ 3. Yes, rental values are undoubtedly the most reliable guide to the value of land and profits of agriculture since they show the market value as estimated by the people themselves and not by any Government Officer.

✓ 4. At the same time, rental values should be supplemented and corroborated by sale values and by the prices of the staple crops grown, especially in areas where rents are paid in kind. Other considerations, such as the amount of cultivable land allowed to lie waste and the difficulty or ease with which the revenue is collected, though of minor importance, have their significance for the Settlement Officer.

5. A distinction between cultivating and non-cultivating landlords is undoubtedly desirable especially in tracts such as the Konkan (*e.g.*, Kolaba District) where the absentee landlord is a great evil and a distinct check on any progress towards improvement of agriculture. At the same time I am very doubtful whether the distinction is feasible in practice. It would probably result in an enormous crop of bogus entries in the Record of Rights and all kinds of difficult claims for exemption from the higher rate, and the additional amount would almost certainly be exacted by the landlord from his tenant.

6. None, as the distinction does not seem feasible.

7. The only practicable means of arriving at the rental value of lands is by collecting information in the village as to the actual rents agreed upon and paid during the last two or three years. The actual rent paid often varies with the character of the season but the agreed rent varies little from year to year and can usually be ascertained with considerable accuracy by careful enquiry in the village as all the villagers know quite well the normal rent of any given field. Moreover, it is often on record in a written lease. Individual landlords and tenants will frequently give false and contradictory information as to the rent of fields in which they are personally interested, but their very contradictions usually indicate the truth and this can be corroborated by enquiries from disinterested persons. I have no hesitation in saying that an Enquiry Officer is much more likely to find out the true rent than he is to find out the actual crop produced during the last ten years as required by Mr. Shivdasani's scheme, because in the latter case both landlord and tenant will be at one in supplying false information.

8. Yes.

9. Two or three years should suffice.

10. Yes.

11. Yes, 50 per cent.

12. No. The plan of fixing assessment in kind was given up many years ago for excellent reasons and its re-introduction would be a retrograde step. I do not consider Mr. Shivdasani's scheme in any way simpler than the present method or likely to be any more popular. All taxation is unpopular and, to the Indian, direct taxation is especially so. If the present system is unpopular it is not because the system is bad or incomprehensible but simply because direct taxation is unpopular as such and the scheme proposed by Mr. Shivdasani would be open to the same objection. Moreover, I do not believe that the present system is so unpopular as alleged, and where it has become so in certain districts or talukas it is because interested agitators have deliberately made it so usually by preaching non-payment of revenue (always a popular cry) and talking of a mythical "Swaraj" era when there will be no land revenue to pay. The land revenue in fact has been seized upon as an easy handle to use against Government, quite oblivious of the fact that no Government, however "national", can possibly function without collecting taxes.

Apart from these general considerations I regard the scheme as impracticable to work and distinctly inferior to the present method. In his second paragraph the proposer confuses "productivity" with "produce". At present the assessment is based on the capacity for production of the land, *i.e.*, its productivity, and capacity and productivity are the same, though Mr. Shivdasani fails to see it, and I maintain that our predecessors were perfectly right in

basing their assessment on productivity and not on the actual produce. For one thing, we do not want to put a premium on laziness or bad methods of cultivation. If a man does not get what he should out of his land that is his fault and he should suffer and not the State, *i.e.*, his more industrious fellow-cultivators should not be made to pay for his shortcomings. Again Mr. Shivdasani does not say how he proposes to ascertain the average gross produce of each field for the last ten years. The only means of doing so would be by enquiry of the cultivators and I would defy any enquiry officer to arrive at the truth unless he were prepared to proceed on the assumption that most of his informants were unworthy of credit, and any system based on such an assumption would certainly not be popular. It may be noted that Mr. Shivdasani's "revisions" are dependent on price movements and that he would limit any enhancement to ten or twenty per cent. though experience has shown that prices may increase 100 per cent.

I need hardly mention the enormous establishment and the time and expense that would be required for introducing a revision settlement on these lines for every field in the Presidency and when all this money and labour had been spent the experiment would probably be found to be a disastrous failure from the point of view of the State.

The most serious objection to Mr. Shivdasani's scheme in my opinion would be its extreme unpopularity among the cultivators in spite of the fact that it is obviously designed to benefit the land-owner at the expense of the rest of the community. The greatest merit of the present system is its stability and the fact that the assessment is unlikely to be changed more than once in each man's working life. Thus he knows exactly where he is. But under Mr. Shivdasani's scheme the assessment would change three times as often and, being dependent solely upon price-movements it might easily happen that during a decade of low prices the unfortunate cultivator would be compelled to pay an assessment calculated on a decade of high prices. I may mention that all my subordinate revenue officers regard the scheme as "complicated and unworkable". Again there could be no remissions or suspensions under the scheme as bad seasons are already allowed for in fixing the assessment.

13. Yes, though very strong arguments can frequently be made out for an enhancement greater than 33 per cent.

14. I think the balance of argument is in favour of no change.

15. I consider the present period of settlement very reasonable.

16. I would not change it.

17. No. I consider the idea of a Standing Advisory Committee to examine settlement proposals as entirely unsound. Revenue Settlement is a very difficult and expert business and, the main principles having been laid down by legislation, it is absurd for the legislature to wish to interfere with the detailed carrying out of those principles. If you don't trust your experts, then employ others whom you can trust; but to pay trained men to do an expert job and then to allow amateur politicians (with an eye on the next election) to interfere with the expert's work is to trifle with the State's interests and to waste the time and labour of the trained experts and the money which is spent on them.

18. I think improvements might be taxed after ten years from the completion of the improvement.

19. None. I regret that owing to the short time allowed for answering I have been unable to go into the matter so carefully as I should have wished.

I have the honour to be,

Sir,

Your most obedient servant,

J. R. HOOD,

Collector.

Office of the Taluka Local Board,
Haveli, Letter No. 179 for 1924-25.
Poona, 8th October 1924.

To—The Secretary, "Land Revenue Assessment Committee."

Sir,

I have the honour to forward herewith the answers to the questionnaire which you had kindly sent for our consideration. You will please acknowledge their receipt.

I have the honour to be,

Sir,

Your most obedient servant,

H. S. DHERE,

President, Taluka Local Board, Haveli.

Answers.

1 and 2. Yes. Understanding by 'Revision' a reduction, increase or cancellation of existing assessments according to the condition of land and its produce actually obtaining at the time of revision.

3. No.

4. In terms of a definitely calculated fraction of the produce or net profits therefrom.

5 and 6. Really not.

7. Though we do not agree to the fixing of the basis on the rental value, we propose that current demands and offers based on actual transactions by common consent in the uniform tract concerned.

8. No. Never. It is the absurdest and mischievous principle of fixing the assessments.

9. Sum total of average rentals in every alternate year from the last settlement to date divided by $\frac{1}{2}$ the number of years.

10. Yes.

11. 50 per cent. would be too high a maximum. It should never exceed $\frac{1}{3}$ th of the net income.

12. The Scheme is impracticable and inserviceable. Some points therefrom are, however, acceptable, which are quoted below :—

(1) In fixing the share of the State, we must consider the net produce and not the gross produce as otherwise we will be taxing too heavily crops like sugar-cane for which the cost of cultivation is high and we will be taxing too highly crops like cotton, for which the cost of cultivation is too low as compared with the gross yield.

(2) Under the present system also ; the cultivator pays during the period of settlement the same assessment whether he grows the same crop or a different crop. Even if he grows rice in a grass land or grows grass in his rice land, he pays assessment for grass land and rice land respectively. (And he pays it whether it yields or no and even if the field is not cultivated). The assessment having been permanently fixed in kind has of course to be recovered in cash and not in kind. (Bracketed portion is ours).

(3) A proper allowance, say, of about 35 per cent., must be made for the fact that the price received by the cultivator is less than the price in the taluka town and also for the fact that the price at the time when the crop comes to market is less than the yearly average price.

(4) The cultivator, therefore, instead of losing stands to gain considerably by the permanent fixing of his assessment on account of the increase in the fertility of the land that may be confidently expected.

(5) If the assessment according to the new system is less than the present assessment it should be put in force immediately and if it is more it should not be enhanced by more than ten or twenty per cent. in the first instance. Moreover, the limit of enhancement at each periodic conversion of assessment in kind into cash should be fixed at 10 or 20 per cent. In calculating the average price the years in which the price of a commodity has been abnormal should be excluded.

Contents in para. 8 of the Scheme are what we do not at all agree.

13 and 14. We agree to the present maximum limits of enhancement at a revision settlement.

15. Yes.

16. Abnormal cases of tyrannous assessmental inaccuracies or flaws whenever brought to the notice of Government, should be reconsidered at any time in the interest of the rayat.

17. Yes. Certainly, with an addition of co-opted membership of non-official experts. In addition we would emphasise that a sub-committee from this, consisting of experts, and Committee should tour along with the Settlement Officers to settle the points together on the spot in the different areas of revision and submit their proposals to the Council in full session for consideration before Government is advised in the matter. The representative of the Inamdars in the Legislative Council must be a Member of this Committee in order to protect the interests of Inamdars.

18. Provided, this statement is correct, and the improvements have not been taxed in any form directly or indirectly, we do not approve of it. They should be taxed after the improvements continue to give uniform increase of profits for 5 years within the limitations already mentioned by us heretofore in these pages.

Dhulia, 9th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B/24 of 28th August 1924, I have the honour to send herewith my replies to the questionnaire of the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

A. O. KOREISHI,

Collector of West Khandesh.

Replies.

1. Yes.

2. Does not arise.

3. Yes, as rentals are controlled by the profits of agriculture.

4. Does not arise.

5. No distinction should be made as it will be factitious as well as fictitious and complicate the land revenue system. Moreover, lands change hands and pass from cultivating to non-cultivating landlords and *vice versa* and such a distinction will involve endless hair-splitting, as part of a field may be cultivated through tenants and part through the employment of servants, etc.

6. Does not arise.

7 to 9. In this district, as a rule, rents paid by tenants include assessments also. An average of ten years' rent may be considered as a basis for arriving at the rental value of lands, abnormal years being excluded, also the rents remitted and not actually realised. Rents paid in open competition are rather unusual and they should not be taken into account.

10. Yes.

11. 50 per cent. is rather a high maximum. The ordinary maximum should not be more than 33 per cent. of the net profit due to rent. This factor may not be constant and additions may be made where the economic situation makes agricultural profits more or less secure, and concessions may be granted where there is abnormal depression. At best it may range between 33 per cent. and 50 per cent.

12. The scheme is impracticable and, if adopted, will make the land revenue system unstable and complicated. The scheme at the outset looks attractive but there are practical difficulties which cannot commend it. The dictum that the present assessment is fixed on the capacity of land rather than its productivity will stand good even when permanent settlement in kind but *recoverable in money* is introduced, for the methods of cultivations and variations of crops will vary under different cultivators and varying conditions. A system which seeks to introduce Permanent Settlement of land on the basis of estimating the money value of its productivity by arriving at a valuation of the crop grown in that particular year, can hardly be regarded as sound from the point of view of the State. In order that the productive capacity of his land shall be computed at the lowest figures, it will be the ryots' concern to grow the least remunerative crops in the year or years when such an assessment is going to be fixed on his land and when once this has been done to revert to the most lucrative crops and thus defraud the State.

13. Yes.

14. Does not arise.

15 and 16. Yes, in purely rural tracts, but where the trend of civilisation and industrialism is so marked that even agriculture yields higher profits, the period may be brought down to 20 to 25 years instead of 30.

17. I am not in favour of the association of non-officials in the matter of settlement proposals. Non-officials usually are unfamiliar with the principles of settlement and as such will be a hindrance than a help to Settlement Officers whose long and intimate association with the land

revenue system and its administration has in a way given them a far deeper insight into the principles of settlement than ordinary laymen posing as experts. There is no objection to the Legislature laying down the broad general principles and Government officers may be trusted to work them in practice. Moreover, members of the Legislative Council have the opportunity of moving Resolutions regarding the adoption or rejection of any settlement proposal and this is more than an adequate safeguard against any excessive proposals.

18. The principle is good and may be allowed to remain unaltered.

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No. L.N.D.-849.

Dhulia, 8th/9th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B.-(a)/24 of 28th August last, I have the honour to inform you that there are no Associations of Inamdars and Zamindars in this district. There is one Agricultural Association at Dhulia and one District Local Board and 8 Taluka Local Boards in this district. Copy of the questionnaire was forwarded to all of them. Hitherto replies have been received from the following bodies only and they are sent herewith :—

- (1) District Local Board, West Khandesh.
- (2) Taluka Local Boards, Sindkheda, Shahada, Dhulia and Nandurbar.

I have the honour to be,

Sir,

Your most obedient servant,

A. O. KOREISHI,
Collector of West Khandesh.

Dhulia, 26th-30th September 1924.

To—The Collector of West Khandesh.

Sir,

In reply to your No. L.N.D.-849. dated the 6th September 1924, I have the honour to send below the replies to questions of the Land Revenue Assessment Committee :—

1. Yes.
2. Nil.
3. Yes.
4. On the profits of agriculture.
5. No.
6. Nil.
7. An average of ten years rents paid in each village should be taken in fixing the assessment.
8. Same as above.
9. Ten years.
10. Yes.
11. Thirty per cent.
12. No.
13. No.
14. Twenty per cent., 40 per cent. and 50 per cent. respectively.
15. Yes.
16. Nil.
17. Yes.
18. They should be permanently exempted from assessment. They should never be taxed.
19. Nil.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

for President District Local Board, West Khandesh.

Sindkheda, 25th September 1924.

To—The Collector, West Khandesh.

Sir,

With reference to your No. L.N.D.-849, dated 6th September 1924, I have the honour to send herewith a list of replies to the questionnaire.

Respectfully,

(ILLEGIBLE),

President, Taluka Local Board, Sindkheda.

Replies.

1. Yes.
2. Nil.
3. It should be based on rental value of lands of ten years' standing.
4. Nil.
5. Yes.
6. When a landlord is himself a cultivator and has no other means to maintain except land the assessment should be fixed according to the circumstances and nature of soil. When the holder of and does not cultivate a land himself but leases it to others the assessment should be fixed greater than the former, provided that he should be an income-tax payer, a millowner or a business man as he has got such means to maintain besides like these.
7. The best means are that sub-registrars should be asked to supply the information regarding the deeds executed in his office, and those should be verified with the record of right village.
8. Yes.
9. Last ten years.
10. Yes.
11. In our opinion 75 per cent. maximum is reasonable.
12. The scheme for fixing permanent assessment may be introduced but there seems no necessity for fixing rates at short intervals though practicable.
13. No, *i. e.*, 25 per cent. for a group or taluka, 75 per cent. for a single village, and 100 per cent. for an individual holding.
14. Nil.
15. No.
16. We suggest that it should be extended to 60 years in the Presidency and 20 years in Sind.
17. Standing Advisory Committee should be appointed consisting of 3 official and 8 non-official members of the Legislative Council; but the latter must have knowledge and keen interest in agriculturists.
18. We have approved of the first portion of the paragraph and its last portion is disapproved.
19. Nil.

Taluka Local Board Office.
Shahada, 2nd October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

Hereunder are the replies according to our views to the questionnaire put by your Committee :—

1. Yes.
2. Not necessary to be replied.
3. Yes.
4. Not necessary.
5. No.
6. Unnecessary to be replied.
7. Inquiry as regards cash rents, for 20 years back from 1914 of lands under 4 groups in our taluka as made by the Government in Revenue Survey Report of 1918. This inquiry must be made by a Committee consisting of the Mamlatdars as its Chairman and 2 other elected members of Taluka Local Board and elected by that board in that behalf—
8. No.
9. Not necessary.
10. Yes.
11. No, it is very heavy taking into consideration the general poverty of India, when there are 80 per cent. agriculturists of the whole population, when the average income of an Indian is Rs. 24 per year per head, when an Indian agriculturist gets the lowest out-turn of 10 bushels of corn per acre and when he is over-burdened by taxation as compared with other Countries.
To better this state of affairs we would suggest 12 per cent. only.
12. Yes.
13. Only 33 per cent. to be adhered to. The rest should be cancelled.
14. Not necessary.
15. No.
16. It should be increased to 50 and 40 years if permanent settlement is not to be introduced.
17. Yes ; but we suggest one thing more. The non-officials in the Advisory Committee must be elected and if the Committees advice be a unanimous one, Government must accept it.
18. We approve permanent exemption.
19. No.

(ILLEGIBLE),

President, Taluka Local Board, Shahada.

(Through the Collector of West Khandesh.)

No. L.F.S.R.-89 of 1924.

Dhulia, 8th October 1924.

To—The Collector of West Khandesh.

Sir,

With reference to your No. L.N.D.-849, dated 6th September 1924, I have the honour to submit herewith my answers to questions of the Land Revenue Committee.

I have the honour to be,

Sir,

Your most obedient servant,

D. V. SOUNDANKAR,

President, Taluka Local Board, Dhulia.

Replies.

1. Yes.
2. Unnecessary in view of my answer to question No. 1.
3. No. Rental value may depend upon various circumstances. Nearness of land to one who is in need of land for cultivation, demand or otherwise of land for cultivation according to the need of the farmers of the place, etc., may increase or decrease the rental value. I know of several concrete instances of tenants, taking lands from landholders on higher rents and the profits of lands not being sufficient to pay off the rents, running into heavy debts.
4. Assessments should be based on the average profits of agriculture calculated according to the yields accrued during the last 10 years.
5. No.
6. Unnecessary, when I have answered the question No. 5 in the negative.
7. Rental value should be arrived at on the actual net profits of the land during the last 10 years.
8. No.
9. I would not adopt this method. I am strongly against it. It would foster quarrels, if the people have dissensions amongst themselves. If the people are of one mind then again they won't increase the rents or rise up to the proper standard and then State will suffer.
10. No.
11. 50 per cent. would be quite unreasonable. 16 per cent. in my opinion should be the reasonable maximum.
12. The scheme of Mr. H. B. Shivdasani, M.L.C., is worth in my opinion giving a trial though apparently taking into consideration the various difficulties, the scheme seems unworkable and impracticable.
13. No.
14. They should be 25 per cent., 50 per cent. and 75 per cent.
15. No.
16. The period of revision should be not less than 50 years. As to Sind, I can't. give any opinion as I have no knowledge about the state of things there.
17. No. Proposals for enhancement should come into operation with the sanction of the Local Legislative Council. The Legislative Council may determine the matter and if necessary appoint any committee if it thinks necessary.
18. I approve this. If Government differ from me then I think, the improvements under any circumstances should not be assessed at least for 20 years.
19. Taking into consideration the varying circumstances and difficulties, I think no hard and fast rules can be laid down. The rules can embody only the guiding principles and the interests of the people as well as of the State can be served only by the ingenuity, promptness and sympathetic considerations of the officers of Government, who will be entrusted with the taxing and collection of revenue.

D. V. SOUNDANKAR,

President, Taluka Local Board, Dhulia.

8th October 1924.

No. 136 of 1924.

Nandurbar, 8th October 1924.

To—The Collector of West Khandesh,

Sir,

In reply to your letter No. L.N.D.-849, dated 6th September 1924, I beg to submit herewith the answers on a separate paper. The delay is caused as I had to consider the opinion of some people in the Taluka.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

President, Taluka Local Board, Nandurbar.

Answers.

1. I approve the general principles of assessment laid down in section 107 of the Land Revenue Code. In case of lands used for agriculture regard should be had to the net profits of agriculture.

2. *Nil.*

3 and 4. Rental value should not be the index for assessment. The assessment should generally be based on an average of ten years' net profits of the land.

5 and 6. There should not be any such distinction.

7. Not necessary.

8 and 9. Do not survive in the view of the above answers.

10 and 11. There should be a maximum percentage of the assessment. Looking to the other taxes on other conditions the maximum tax on agriculture by way of assessment should be two annas, i.e., rupee on the net profits of the land.

12. This scheme seems difficult to be worked out.

13 and 14. The percentage should be 10, 20 and 30.

15 and 16. The period, viz., 30 and 20 is quite reasonable.

17. There may be such committee but its suggestions should not be in force unless they are sanctioned in the Legislative Council.

18. The improvements should be exempted for a period of twenty years after that the net profits should be taken into consideration for the enhancement of the assessment.

19. I will like to make the following suggestions that there should be advisory committee for each taluka or district at the time of revision consisting of officials and non-official members of the area.

In case of famines total or partial there should be remissions instead of suspensions in proportion to the average failure of the crop.

At the time of *annevari* there should be a voice to the representative of the village Panchayat if any or to any non-official member of the village.

Co-operative societies for the supply and purchase of agriculture produce will improve the status of agriculturists.

(ILLEGIBLE),

Nandurbar, 8th October 1924.

President, Taluka Local Board, Nandurbar.

[Translation of a Marathi letter, dated 29th September 1924, from Yashwantrao Krishnarao, President of the Taluka Local Board, Malsiras, District Sholapur, addressed to the President of the Land Revenue Assessment Committee, Bombay.]

I beg to forward herewith a list of answers to the questionnaire of the Land Revenue Assessment Committee received from the Collector of Sholapur with his No. S.R.V.-16, dated 8th September 1924. It is as follows :—

1. We accept the principle of fixing the assessment of land revenue on the basis of the profits of the land used for the purposes of agriculture, as laid down in section 107 of the Land Revenue Code. But the same principle should be made applicable to all other lands. This assessment should be recovered in kind and not in cash. The proviso to the above-mentioned section should stand as it is.

2. There is no necessity of answering this as the same is answered above.

3. No.

4. After deducting expenses incurred on account of cultivation from the total produce of the land one-sixth of the remaining should be fixed as land assessment.

5. We do not favour the opinion of making distinction between cultivating and non-cultivating landlords in fixing the assessment.

6. As this question is answered above, there seems no necessity of answering this question.

7. As we entertain the view as mentioned above, there seems no necessity of giving answer to this question.

8, 9, 10 and 11. Similar to the answer given to 7.

12. We are in favour of the scheme of fixing land revenue in kind, but we do not approve of the idea of recovering the same in cash.

13. As we hold the above view, we are not in favour of the present system.

14. As the answer to this is given above there seems no necessity of answering this question.

15. There is no necessity of fixing a period owing to above reasons.

16. The answer to this being given above there seems no necessity of answering this question.

17. A standing advisory committee may be appointed to examine the settlement proposals. It should be so constituted that one-third of its members should be officials and two-third non-official and the chairman should be elected by majority of votes.

18. There seems no necessity of answering this question when we hold the above view.

19. We have expressed our opinion that the assessment should be levied in kind and not in cash. Thereby rayats will enjoy happiness and wish prosperity to Government. Moreover they will be gladly prepared to extend help to Government whenever required. No one thinks, and has any reason to think, that land tax should not be paid to Government. If Government fix the cash equivalent of the assessment in kind, then the system will prove most harassing to rayats, as the cash equivalent fixed will be so fixed on the basis of certain current prices and there will be fluctuations in the market-prices every now and then. In so doing at times Government will have to suffer and at times the people will have to suffer. The other advantage which Government will derive in collecting revenue in kind is that by keeping grain-depôts at several places Government will be able to dispose of the collected grain by selling the same to rayats in times of famine and will thus save rayats and cattle from starvation. This will lead to the welfare of the people who have been reduced to poverty. Thus Government will find no necessity of devising various remedies with a view to ameliorate the present condition of the agriculturists, and will be relieved of the anxiety on that score.

No. 864 of 1924.

District Local Board Office,
Nasik, 13th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to send my replies to the questions received with your No. 1790-B-24, dated 28th August 1924.

I have the honour to be,

Sir,

Your most obedient servant,

S. B. DHUMAL,

President, District Local Board, Nasik.

Replies.

1. I accept the general principle.
2. No reply needed.
3. Yes.
4. No reply needed.
5. No distinction should be made. It would be impracticable to have different assessment as lands change hands frequently and each change would entail a revision of assessment.
6. No reply.
7. Open competition.
8. Reply unnecessary.
9. 10 years.
10. Yes.
11. No. 30 per cent. would be reasonable.
12. Impracticable.
13. No.
14. 10 per cent. for a taluka.
25 per cent. for a village.
50 per cent. for individual holding.
15. No.
16. 50 years in the Presidency.
17. Yes. With powers to co-opt members from the area under revision.
18. Yes, should be exempted, permanently.
19. No.

S. B. DHUMAL,

President, District Local Board, Nasik.

Poona City, dated 11th October 1924.

To—The Secretary, Land Revenue Assessment Committee.

Sir,

I have the honour to forward herewith answers to the questionnaire of the above-committee for their consideration.

I have the honour to be,

Sir,

Your most obedient servant,

G. M. CHAKRADEO,

Managing Director.

377, Shanwar, Poona City.

Answers.

1 and 2. We accept the general principles of assessment laid down in this section but venture to point out that these principles are generally not observed in practice. The "revision" includes reduction of excessive or even cancellation of improper assessments. These latter operations are by far less observed during the course of last two settlement periods, while increase of assessment has been normally the result. We should like to advance that most of the improvements in question are generally at the landholders' cost and initiative.

3 and 4. Assessments, *in principle*, should be based on a definite percentage of *gross produce* limited by a definite percentage of net profits. The question is how best this has to be ascertained and made convenient for collection.

5 and 6. We should make no difference. We tax the land. But all cultivating landholders with less than 5 acres of land should be exempted from assessment except local cess.

7. Current demands and offers based on actual transactions by common consent that have passed into execution and not mere oral or paper agreements. Generally average rates struck in the uniform tract should be the guide.

8. No, not by competition—amounting to bidding, in which case much chance for bogus transactions exists.

9. On an average 12 to 15 years should be taken into account covering the period of 25 to 30 years preceding, by taking every alternate year.

10. Fixing *such a maximum* would be alright provided it is not immediately brought into practice, but by attaining the maximum gradually and once attained it should be turned into a permanent settlement for the landholder beyond any revision thenceafter.

11. 50 per cent. is too much. 30 per cent. is reasonable. But our contention is that in very many cases even at present assessment has gone beyond 50 per cent. on account of the excessive assessments already fixed during previous settlements. We would limit any maximum at $\frac{1}{4}$ th of net profits.

12. The scheme has the merit of a *novel suggestion*. It provides a *mean* between the permanent settlement which all would like to have and the present method of revisional settlement. Its workability would, however, be a matter for extreme anxiety. The scheme comes nearer to our view that assessment should be fixed in terms of a definitely calculated fraction of the produce in terms of a definite percentage of the net profits. Paragraph 5 of the scheme is the most difficult to decide upon. As to paragraph 7 I am of opinion that fixing of prices periodically for periods of 5 or 10 years is unnecessary and troublesome. *We cannot make our determinations on the prices which are governed by the world economics and not by the village economics concerned. I should like to suggest that once the assessment in kind is fixed, it should be recoverable in coin at the current market prices of the year.* As to paragraph 8, I differ entirely. I am of opinion that lands under cultivation in this country have already been exhausted and unless adequate improvement measures are adopted *they are more likely to deteriorate than improve.* Moreover means of improvement spoken of in the paragraph are doubtful and rather unsuitable for this land of small holdings. They are not in existence at present. This paragraph and paragraph 9 are really matters for the most careful consideration and are greatly deterrent in establishing the merit of this scheme.

A definite clause for revision, remissions, and reductions on special applications in such cases may be provided to counteract the flaws evinced in paragraphs 8 and 9, and the scheme brought under some practicability.

As a further corrective to the scheme we may still fix the assessment for some such period as 50 years, instead of permanently or even retain the same period as at present, *viz.*, 30 years.

Anyhow the scheme is worth being tried under a *Special Committee* of this Council with co-opted non-official experts which should be appointed for executing the task mentioned in the last paragraph (11) of the scheme. The scheme should be tried in one tract in the first instance for two years and reconsidered on its own merits by the Council as to its extension, improvement or abolition.

13. No.

14. Ordinarily there is no reason for enhancement. Section 107 of Land Revenue Code itself provides against it. In case some scheme of general agricultural development or advancement is put in by Government at its own costs by which the agricultural profits of landholders will be increased then however there may be cause for enhancement of assessment after the good effect of the scheme is being actually reaped by the landholder. And in such cases I would fix 30 per cent. to 50 per cent. enhancement in all cases keeping pace with increased profits.

15 and 16. 30 years is certainly a reasonable period, but I should rather like to go in for a permanent settlement and if not, to raise the present period to 50 years.

17. I entirely favour the idea of such a standing Committee and further emphasise the co-option of non-official experts to the same.

18. I feel unable to agree with the view that any such exemption from assessment has been made. At every revision the assessment has generally and normally increased from 25 per cent. to 50 per cent. Comparison of assessments in Khed Taluka from 1778 to 1918 will furnish illustration in this matter. And it should rather be a matter for scrutiny to find out the extent to which section 107 of the Land Revenue Code has been adhered to in all these revisions. To say these improvements should be taxed—no matter after how many years—will be setting aside the section 107 in question.

19. I am attaching a separate note in this connection. But what I should like most prominently to bring to the notice of this Committee is—

(i) Time of collection of assessment is quite inadequate at present. The landholder cannot pay his assessment before he has at least partly sold his produce and realised the costs.

(ii) *Too much emphasis* is laid on the prices in levying the assessment. Present market prices are not the true indicators of the landholder's position. Where prices vary on account of the quality of the commodity the question is different. But at present prices vary for one or other or both of the reasons, viz., shortness of production and export of commodities. Each of these factors are again subjects for the greatest consideration, and are in themselves dependent on various other circumstances.

Assessment should be made payable within four months following the harvest.

In short a combination of the *rayatwary assessment* with a *permanent settlement* in the manner suggested above is the essence of my proposals. Assessment being regarded as a tax on agricultural incomes, should be levied on the same principles as appertain to the income-tax. Untaxable minimum should be carefully fixed.

There are various points involved in this questionnaire which cannot be cleared except orally. Questions 10 and 11 evoke the greatest thought and should therefore be subjected to severest scrutiny and discussion.

A note on the Policy and Administration of Land Revenue.

We would like to suggest the overhauling of the whole system of Government taxation and its relation to Public Service at present in vogue. The main flaws in the system as it obtains are—

(1) The incidence of taxation that falls on the poor (cultivators included) is the most and the benefits therefrom available for them are the least and in some cases nil—or even disabilities to boot.

(2) The rich and privileged gentry (the whole officialdom in the Public service included) reap all the benefits that return to the people, without themselves being proportionately taxed.

(3) Government and its working staff is too much concentrated at the top absorbing public wealth like sponge and public service does scarcely reach the bottom layers of Society and yet that is the foundation strata of the whole structure of society and Government.

(4) Government does not return by way of service to the cultivators and other rural inhabitants who are the biggest sources of their revenue, adequate to what is gathered from them in the form of taxes. We should hence like to emphasise the introduction of the following Reforms :—

(i) Uniformity of taxation to all rayats, rich or poor, proportionate to their sustaining capacities.

(ii) Direct taxation on the rich and the privileged classes for all the extra benefits they reap or want to have.

(iii) Reabsorption of Government into the people and the rayat by delegating to them certain rights, power and privileges and *a share in the Government and its costs* by constituting among them and of them self-sufficient Gram-Sansthas or Village guilds.

(iv) Fixing and Devolution of some definite adequate minimum portion of revenue to these units of the people representing the Government for purpose that it should go directly into the service of the tax-payers and assessees, *e.g.*, one-fourth of the Revenue collected from them.

India is out and out a rural country and mostly agricultural. It is popularly called a land of villages. Most of its population lives in villages and even numerical limit of population for a village is put at 5,000 beyond which number it is classed in towns making even average population of a village to be 600. And of the total population that living in villages is 81 per cent. while only 19 per cent. lives in towns and cities. If these points are borne in mind, our remarks made above, will be found but true, adequate and worth consideration by this Committee and the Government.

It may be argued that Rural Boards and Unions and District and Taluka Boards have been started already through which the objects contained in our above remarks are being fulfilled. But their failure in those respects has now been transparent and even admitted by those concerned with their upkeep. And yet for their maintenance an additional local cess was levied and collected along with the Revenue and while distributing it the amounts were frittered away without being adequately employed in the real service of the rayat from whom it was collected and for whom it was intended to be used. Total receipts in this respect for all Rural Boards in this Presidency was in 1915-16, 6—9 crores and about 55 per cent. of it was spent only in Public Works. That really has to fall on the allotments made to the Public Works Department.

Effect is, rural sanitation is still bad, rural education is inadequate and starved and agriculture, the main source of revenue, is crumbling to dust. Land Revenue is so intimately allied with agriculture that we cannot speak of the one without considering the other and as it directly and prominently concerns those areas and people we are considering we might well suggest that some means of reform in that connection may be forthwith adopted and a Sub-Committee of this Committee may be appointed to make proposals in that respect by proper enquiry and investigation.

We further recommend that before the question of the assessment is settled or before our recommendations in that respect are sent to Government a Sub-Committee may be appointed to draw out a Scheme of organization by which the suggestions we have made in these pages with respect to revenue collection and distribution may be best put into practice. This involves a thorough economic enquiry in the matter by a Sub-Committee of this Committee consisting of experts within and without which should be undertaken and Committee's Report obtained. The Council should then submit to Government all its combined proposals in the most concrete manner for acceptance.

Poona, 11th October 1924.

To—The Secretary, Land Revenue Assessment Committee.

Sir,

I.—I have the honour to acknowledge receipt of your questionnaire regarding land revenue assessment. The Association carefully considered the subject and I have been asked to give the following replies to the questions in order.

II.—1. I accept the general principles of assessment and have to add that in fixing the assessment both *the value and the profits* of the land should be taken into consideration.

2. The proposal I would suggest will be found in detail in the General remarks.

3. No. Assessment should not be fixed on the rental value as rents are always fluctuating. They cannot, therefore, be taken as a sound basis for fixing the assessment.

4. Assessment should be fixed taking into consideration the economic condition of the landholder and other circumstances also detailed in the general remarks.

5. No distinction should be made between cultivating and non-cultivating landlords. A man who cultivates the land to-day may as circumstances change become a non-cultivating landlord. This distinction if kept in view will not be a safe guide in equitably and fairly fixing the assessment.

6. Assessment should be based on the distinction of lands, *i.e.*, it should be based upon the calibre or yielding capacity of the land.

7. It is very difficult to arrive at an approximately correct rental value of lands. Their increase or decrease is dependent upon several causes beyond our control. It is, therefore, difficult to fix it at a certain rate.

8. Open competition regarding rents is not possible in villages. Sometimes rents are offered at a higher rate with the hope that the prices then prevailing would be maintained or would increase. Sometimes higher rents are offered with a view that he may not be forced to leave the land. Such higher rents are in majority of cases realised with great difficulty. If rents are offered in open competition still, it cannot be accepted as a safe guide to fix the assessment on their basis.

9. If approximately correct rents are to be ascertained average of the last twenty years should be taken. But it will, in practice, be found almost a difficult task and not worth the trouble spent on it.

10 and 11. As stated above percentage of rental value is not a sound basis for fixing the assessment. Maximum of 50 per cent. would be too much and will be found burdensome to the agriculturist.

12. The scheme proposed (*vide* Appendix II of the questionnaire) for fixing permanent assessment will, I am afraid, be found unworkable. It will be very difficult to ascertain the profits of the land in kind and fix their rates. Permanent settlement is no doubt necessary but to fix it by ascertaining the rates at short intervals would be found most inconvenient and unsuitable both to the landholders and Government.

13 and 14. If agriculture is to improve permanent settlement of assessment is highly necessary. Therefore the present maximum limits of enhancement at a revision settlement should not be adhered to. If, there is to be an increase it should not be more than 10 per cent. in each case.

15 and 16. If there is not to be a permanent settlement, the normal period of settlement should be 99 years at least.

17. I strongly favour the idea of appointing a standing advisory Committee consisting of non-official majority to examine the settlement proposals before they are acted upon.

18. Improvements in lands should be permanently exempted from assessment. If at all they are to be taxed they should be taxed after 99 years—the period proposed for revision of assessment

III. *General Remarks.*—About 80 per cent. population of India is dependent on agriculture. The agriculturist is the backbone of the country. In order to keep the country in a healthy condition the agriculturist or landholder must be very carefully looked after.

Before the assessment is increased we must see, whether really there is any margin for increase and whether it will not be an unbearable burden to the landholder. The economic condition of the landholder must be very carefully scrutinised and if it is found that he can easily bear the additional burden, the tax may be increased to that extent. But it will be found that a landholder is unable to bear any additional burden.

Lands can be divided into (1) those dependent on rain water and (2) those getting well or irrigation water. In the case of the former, it is common experience that when rains hold off or are insufficient for crops, suspensions and at times even remissions are required to be given. The agriculturist possessing dry lands only is really so poor that he cannot save even sufficient during good seasons to pay the assessment in times of scarcity. In famine times he is required

to leave off his lands and maintain himself by following other pursuits. This clearly shows that the present assessment of such lands, is paid by him with difficulty. There is practicably no margin for increase. If the season is favourable, he is required to sell the produce at cheap rates and during unfavourable seasons he is unable to maintain himself.

In the case of Bagayat land, we see that the cost of production is increasing day by day. The rates at which the produce of the land is sold is often-times very changing. He has to cultivate his lands to maintain his credit and to pay the fixed charges and expenses even though, they might not leave him any profit. If average of profits is taken, it will be found that even in the case of Bagayat lands, there is very little margin to pay the proposed increase in assessment. It is found that a labourer is in a better condition than an agriculturist.

The agriculturist being poor cannot improve his lands and use the improved methods and implements of agriculture. He also does not improve the land for fear of the increase in the land tax after the prescribed period.

It is, therefore, necessary that there should be a permanent settlement of assessment. The land holder, when he is assured that he would be allowed to enjoy the full fruit of his labour, on account of the permanent settlement, will try to increase the fertility of his land to its utmost capacity. He will spend more money on improvements and his credit also will increase thereby.

But the permanent settlement proposed in Appendix II, will be found quite inconvenient and unsuitable both to the landholders and Government.

It will be rather difficult to ascertain the profits of the land in kind and fix their rates at short intervals. The method is both expensive and tiresome. Much time and labour will have to be spent to ascertain the produce of lands and there will be many difficulties in the way of such assessors. The method is, therefore, in my opinion impracticable. I would, therefore, venture to propose that the present rate of assessment should where they are found burdensome be reduced and they should be permanently fixed. In this way permanent settlement may be made.

I have shown above that there is no margin for increase of assessment and so the present rates may be ultimately fixed upon. The basis for fixing the assessment should be the calibre or the yielding capacity of the land. The value of the land should also be taken into consideration. Rental value is no sure guide. Rents are always fluctuating. Sometimes higher rents are offered not because there is more yield from the land but for the sake of convenience and sometimes for the sake of the love of the land. In famine times the rents increase under canal area, but in favourable seasons they are reduced. It is often found that dry lands are let on hire for the assessment amount. In majority of cases such lands would not bring in as much as the assessment in addition.

If value of the land only is taken as the basis for fixing the assessment, it will be found that, there is no margin for increasing the assessment under the Nira canals. The average price of the land per acre is Rs. 500. Such a land if let on hire would fetch Rs. 30 as rent. A man who purchases land should at least expect a return of 6 per cent. interest on his investment. After paying the present assessment and fixed charges and the interest amount, there remains nothing to divide between himself and Government.

The proposal of increasing the assessment to 50 per cent. of the profits or rental value is, therefore, not only justifiable but quite burdensome to the agriculturist.

The prices of land are increasing though the profits remain at the same level. The reason for such increase is that the people do not find such a safe investment elsewhere. They scarcely get a return of 3 per cent. on the money thus invested. The industrial concerns show great variation in profits and at times enormous loss absorbing the whole capital. People, therefore, naturally go in for lands. So if assessment is to be fixed on the valuation of the land only it will scarcely leave him any profits.

The idea of making distinction between cultivating and non-cultivating landlords for the sake of fixing assessment is also by no means justifiable. The landlord who cultivates his lands to-day may on account of some circumstances beyond his control be compelled to let out his lands to others. Is he to be taxed more for no fault of his own? A man may possess lands at more than one place and he may find it inconvenient to cultivate all his lands. He, therefore, lets out his lands and retains only the lands at the place where he lives. Regarding the lands he lets to others he becomes non-cultivating landlord and will it be proper to fix the assessment of his lands at different rates? No such distinction therefore need be made.

If the assessment is not to be permanently settled the revision of assessment may not be made after a period of 30 years. Improvements in lands should be permanently exempted from assessment. If at all they are to be taxed they should be taxed after a lapse of 99 years. The thirty years' period for revision of assessment is too short. An agriculturist must be assured that the assessment would not be increased for such a long period of 99 years and he will then try to improve his land and increase its fertility by every means possible. A prosperous agriculturist makes a country prosperous.

To sum up:—There should be permanent settlement of assessment. The present assessment should be made permanent at least for 99 years. There is no margin for increasing the assessment of both bagayat and jirayat lands.

If revision of assessment is to be made it should be made after 99 years. If at all it is to be made after thirty years the increase in assessment should not be more than 10 per cent.

Before the land tax is increased the proposals should be very carefully scrutinised by an Advisory Committee consisting of non-official majority. Such a Committee should inquire about the economic condition of the agriculturist and if they are satisfied that there is a margin for such an increase, the assessment may be increased to that extent. For the present, the state of agriculturists is far from satisfactory and the assessment, therefore, may not be increased.

I have the honour to be,

Sir,

Your most obedient servant,

S. V. KARANDIKAR,

President,

The Agricultural Association, Baramati.

Baramati, dated 9th October 1924.

Baramati, dated 15th October 1924.

To—The Secretary, Land Revenue Committee, Bombay.

Sir,

In reply to your No. 1790-B/24, dated 28th August, I have the honour to give my replies to the questionnaire as below:—

1. I accept the general principles of assessment laid down in section 107, Land Revenue Code.

2. I would not suggest any alternative except that the assessment should be made permanent and not made liable to the revision at the expiry of 30 years.

3. No. The fixing of assessment on the rental value of lands would in the first place be a difficult and tiresome task as the rents are always fluctuating.

4. Assessment should be fixed on the value of land and the real profits derivable therefrom and also on the economic condition and other circumstances attendant on the agriculturists generally.

5. No distinction should be made between the cultivating and non-cultivating landlords except in the term in which each is styled as a tenant and a landlord. A person who is to-day a cultivator himself may let out his lands if his circumstances are changed. Similarly he may stop letting out his lands, when he would think of cultivating them himself. The distinction would not therefore be a safe equitable guide for fixing the assessment.

6. I propose that the assessment should be fixed on the productive capacity of the lands as ascertained from the classification records and also on the situation of the lands as near or distant from the village or bazar town, i.e., the facilities for marketing the produce. In other words the present method of fixing the assessment should be allowed to be continued.

7. It is very difficult to arrive at the correct rental value of lands. The increase or decrease of rent depends upon the urgency or otherwise of the tenants and the land owners to take and let out for cultivation the lands respectively. Different rents may therefore prevail in each part, nay, in each land of a village.

8, 9 and 10. Open competition regarding rents is not made and heard of in villages. People generally strike the bargain in secrecy and the fact is made known and comes to the knowledge of the public afterwards. The average of the last 20 years at least should be taken into account in arriving at the approximately correct rents. Sometimes people offer higher rents primarily of course with a hope to derive more profits in which in a majority of cases they fail and secondly with a view to seek labour for the members of their family at one place, i.e., their field instead of seeking for it elsewhere. It is for this latter reason to some extent and also for the hope that the prices would in some years of their tenancy rise so high as to retrieve their losses in other years, that they offer higher rent. This would show that the maximum percentage of the rental value would not be reasonably fixed as the assessment of the lands.

11. The maximum of 50 per cent. would be too high and be very burdensome to every agriculturist. If any increase is to be made it should not be made more than 15 per cent. in some individual cases deserving it and 10 per cent. generally.

12. The scheme proposed in Appendix II of the questionnaire for fixing permanent assessment would be in practice unworkable. To ascertain the profits of the land in kind and to fix the rates accordingly is very difficult. The fixing of rates at short intervals would be most inconvenient and unsuitable both to the landholders and the Government.

13 and 14. Permanent settlement is most desirable as it will tend to induce the cultivators to improve their lands and consequently their pecuniary condition to some extent; and therefore the maximum limits of enhancement at a revision settlement should not be adhered to. If any increase is to be made, it should not be made higher than 10 per cent. generally.

15 and 16. If no permanent settlement is to be made the period of settlement should be 99 years.

17. The idea of appointing an advisory committee consisting of non-official majority to examine settlement proposals before they are sent up for sanction is most desirable.

18. Improvements should be permanently exempted in formulating proposals of revising assessment. If it is to be considered at all as one of the reasons for revising assessment, it should be fixed after 99 years.

19. *General Remarks.*—Most of the population in India (say about 75 per cent.) is dependent upon agriculture the assessment on which forms the principal source of Government income. To keep their population in a healthy condition should be the first item for consideration in fixing the land assessment. In other words it must be seen whether the payment of assessment would be burdensome to the landholder. In order to find this out a very careful enquiry will have to be made with regard to their economic condition, and if it is found that some margin of profit derivable from land is left assessment should be increased to that extent alone.

1. Lands can be divided into (1) those dependent on rains and (2) those dependent on well or irrigation water. As regards the former, in a majority of years rains very often hold off, or if they fall at all they are either insufficient or unseasonable. They therefore naturally tend to give a very poor crop. The cultivator therefore finds it difficult to pay the assessment. The suspension or remission of assessment is therefore required to be resorted to. Dry crop lands therefore do not leave a sufficient margin for their cultivators. When there is famine or scarcity he is required to leave his village to find out employment elsewhere. When there is sufficient or seasonable rain, whatever produce he gets he is required to sell at cheap rates and is unable to keep it for payment of assessment for the years of scarcity. Thus no sufficient margin is left for the increase of assessment.

2. In the case of Bagait lands, the cost of cultivation is increasing day by day. Although their prices are similarly increasing the proportion in profits is not so increasing. The selling price of the produce is very often changing. Whatever he can get by a higher rate he will have to lose it when the rates are lowered down. Thus no real margin is left for him to pay off the increase of the assessment and a majority of Bagaitdars are found in debt. The only advantage derived by a Bagait cultivator is in the fact that he can command good credit on account of permanency of water, and he can handle a large amount of money. The other disadvantage in the handling of money is that he becomes unscrupulous in spending it towards his house-hold affairs and thus become a debtor. No doubt in a few cases of Bagait lands the cultivators appear to have got much, but that is the fruit of the timely aid given to them by the suppliers of their capital and of the skill, utmost care and vigilance they bestow upon the cultivation, and also upon the disposal of their produce. They would therefore be an exception to the general rule of fixing assessment.

4. Unless permanent settlement is assured to a cultivator, he would not make any improvements in his lands whenever he would find some margin to do it.

5. No distinction should be made between a tenant and a land-owner as far as their capacity for fixing the land assessment is concerned. I have already shown why a tenant sticks to his tenancy even at a higher rental or seeks to have a tenancy. As regards the latter the income they derive as owners of the lands would be found to be less than the interest they would get by the investment of their capital in other concerns than in the purchase of lands. They allow such an investment even at a disadvantage, simply because they find out permanency to their capital in lands which they do not generally wish to part with unless they are compelled by very adverse circumstances to do so. The income which they apparently derive from their lands being in most cases not more than the interest they would otherwise derive cannot be made liable to the payment of any increase of land assessment especially in the capacity as a land-owner and a receiver of rent.

To sum up :—

The value of the land and the profits derivable therefrom as ascertained from a careful enquiry made in a group of homogeneous villages should be taken as the basis for fixing land assessment.

2. The present rates of assessment as fixed after revision may be made permanent, changeable only at least after a period of 99 years so that the cultivator may make improvements in his lands whenever he may save anything.

3. The idea that in the case of Bagait lands, the cultivator gets great profits and a non-cultivating landlord gets a very large amount of rent is rather delusive; as in the case of the former each and every item of his expenditure such as manure, labour, etc., has so much increased that he finds it rather difficult to see his two ends meet, not to say about the difficulty he experiences in getting the capital from his sawkar, who absorbs a large amount of the margin of the agricultural profits in supplying him with the necessaries and also disposing of his produce. As for the non-cultivating landholder he too does not get more than the interest derivable from his capital, if the same be invested in any concern other than land. As the prices of all things have risen those of his lands are also risen and if the value of the land as ascertainable in the year of fixing or revising assessment is taken into account in the way above stated, it would be seen that his rent also cannot be made liable to the payment of land assessment.

(4) The idea of making a distinction between a tenant and a cultivating landholder for the sake of fixing land assessment will have to be given up and the assessment will have only to be fixed on the value of the land and its profits if any.

I have the honour to be,

Sir,

Your most obedient servant,

Illegible,

President, Taluka Local Board, Bhimthadi.

No. 1668 of 1924-1925.

Poona, 15th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

Referring to your No. 1790-B./24 of 28th August 1924, I have the honour to state that I am in favour of the general principles of assessment at present in force in the Bombay Presidency and have no remarks to make in the matter.

Your most obedient servant,

K. R. GODBOLE.

Jalgaon, 12th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

[Your No. 1790-B-24 of 28th August 1924.]

I have the honour to offer my remarks regarding the questionnaire prepared by your Committee as under :—

1. The principle of assessment should be accepted with certain modifications. Such as—

(1) Value of the agricultural land should not be taken into account while revising the assessment because the prevailing market prices of land—agricultural land—are not correct and proper basis. They are invariably inflated. Abnormal prices are offered by the agriculturists, because they have no other profession to follow but that of agriculture. And to carry on this profession they must have land at any cost, and so they are obliged to invest their money in purchases of agricultural land as a virtue of necessity. Because they have no initiative in any other profession. Sometimes very high prices are offered for agricultural land, without paying any regard to the return, which the transaction will bring back, *i.e.*, the rate of interest. Personally I know that the investment in land does not bring interest at a rate not more than 4 per cent. and that is the reason why non-agricultural classes, such as pensioners, merchants and artisan classes are averse to invest their savings in purchasing cultivable land. They prefer investment in purchasing shares of trading companies.

(2) The value of the land should be considered as basis only in case of non-agricultural land.

(3) Improvements should not be taxed. If they are taxed there will be no scope left for improvement. There will be no encouragement left to agriculturists. Sometimes improvements are brought about at a very high cost. For instance, by digging wells, building bandha, putting manure worth Rs. 100 per acre. But on account of the uncertainty of rain, the improvements instead of being paying, become fruitless. For instance wells have become empty cylinders on account of water level having gone very low.

2. Question does not arise.

3. Rental value of the land is not, as well, the correct and proper basis of land assessment. My remarks regarding the value of the land as basis of assessment, mentioned in answer to question 1, should be read in connection with rental as basis of land assessment. In addition to that I have to state as below :—

(1) That the agriculturists pay high rental not because that the land taken on lease is more paying but because there is very keen competition among them for securing land. Out of the agricultural population, more than 30 per cent. of the families, are without their own land. They do not know any other profession, nor have they any initiative for any other. Almost all of them live in villages where there are no other industries to fall upon. Under these circumstances they have to obtain some land for their and their families' employment during the year, because daily employment also is not available in villages—and for this purpose they are forced (by circumstances) to obtain some land for the employment of the labour of their families. That being the situation, the agriculturist pays very little regard for the return. His sole anxiety is to see that he must get back at least sufficient to pay the landlord's rent and he should not incur debt on that account and therefore they pay rent as much as would leave margin for his labour.

(2) The rates of rent as shown in the record of tenancy are not true basis because, if the landlord happens to be a Sawkar he fixes the rent as much as would bring in his usual rate of interest for his investment in the form of land to be rented.

(3) The *bonafide* rental is affected by the principle of demand and supply. Where there are few holdings to be rented out and greater number of bidders, the bid of rental is bound to go up. That is exactly the present condition in villages—Many landholders have been impoverished by the vice of drinking and their lands have been accumulated in the hands of sawkars and on account of this circumstance the original landholders have been reduced to the position of tenants, maintaining their families on rented lands. This situation has given rise to a very keen competition among the tenants for getting land and this competition has resulted in increasing the rate of rental.

(4) Several agricultural families have got their own land but it is insufficient to get the whole-year employment for their pair of bullocks. So the farmer has to seek some additional land to supplement his own to keep his pair of bullocks engaged during the whole year. This circumstance also affects the *bonafide* rental of the land.

(5) The rental is affected by the abnormal boom prices or the famine of the previous year or years.

4. The present system of land assessment is based upon the capacity of land ascertained by the annual anna valuation, depth of soil, communications, nearness to markets and several other minor factors. This method is in vogue for the last 70 years, and the people, ignorant as they are, have become conversant with it and therefore the inherent defects therein are not visible to the eye of the superficial observer. Out of these several factors, the anna valuation is the main factor which weighs very heavily upon the mind of the Revision Settlement Officer, and the revision is greatly affected by the defective anna valuation. The defect lies in the fact that at the time of anna valuation yielding capacity of land is ascertained on the estimated gross crop yield, and cost of cultivation, which is instrumental to the crop yield, is not at all taken into account. So the land assessment should be based on net crop yield arrived at by deducting the cost of cultivation from the gross produce. The present method of assessment should be continued with this modification. The factor of anna valuation should be considered after deducting the cost of cultivation from the gross yield.

5. No.

(1) If the distinction is made and if different rates of assessment are levied in case of non-cultivating classes, the revenue will be increased thereby no doubt, but the burden will ultimately be thrown on the actual tiller of the land, i.e., farmer. Because the non-cultivator will impose such conditions in his lease to his tenant that the whole burden of increased assessment will be transferred to the tenant, who as a virtue of necessity is bound to accept the conditions.

(2) The two species, namely, cultivating and non-cultivating classes, are convertible terms. Today's cultivator may not be a non-cultivator to-morrow and *vice versa*.

6. Does not arise.

7. In conformity with my remarks on question No. 3, I would like to remark that, inasmuch as the prevailing rental is not true rental, as it is always inflated on account of reasons mentioned in the same question, even the average rental of last 30 years will be an inflated average of rental. It may be argued that the tenants themselves become the judges of their own situation because they voluntarily offer high rates of rental and therefore their rates should be taken for guidance for revising the assessment. But how they are not the true judges of their situation, has been clearly shown in question Nos. 1 and 5. I, at least, am not in a position to suggest any correct method of finding out the correct, proper and *bona fide* rental. Roughly I may suggest that, increase due to effects of all factors which operate to increase the rental should be eliminated and the remainder should be taken as the true rental.

8. No. Because the years immediately preceding a revision settlement, may not be more or less free from the causes which mainly operate to increase or decrease the rental. Besides the rents paid in open competition among the tenants to secure rented land, is not the correct and true index of real rental. The reasons have been given in previous answers.

9. The question does not arise.

10. Yes.

11. 50 per cent. is not reasonable, but 30 per cent.

Provided :

(1) This maximum should be reached in course of several revision settlements to be undertaken after the interval of 60 years' period.

(2) This percentage should be of the net rental arrived at after deducting from the total rental, the sum equal to the interest, which the landlord would have got, if he had invested the sum equal to the value of the land in some other business or trade. For instance—A landlord has got 10 acres of land worth Rs. 5,000 (according to the prevailing rates in the locality) and he gets for this Rs. 300 rent. Out of this Rs. 300, sum equal to the interest on Rs. 5,000 be deducted. The sum of interest would, at the lowest rate of interest of Government securities, be Rs. 225 at the rate of Rs. 4-8-0 per cent. per annum. So deducting Rs. 225 out of Rs. 300, the net income of the produce of the landlord would be Rs. 75 and of this net income, 30 per cent., that is, Rs. 22-8-0 should be taken for 10 acres of land as land assessment.

12. The scheme is impracticable.

13. Even in case of group 60 per cent. is very high. In case of individual cases it ought not to be more than 33 per cent.

14. Does not arise.

15. The period ought to be 60 years in Presidency proper and 40 years in Sind.

16. Does not arise.

17. I am in favour of the idea of appointing a Standing Advisory Committee consisting of officials and non-official members of the Council elected by the Council, with the majority of the latter.

18. Yes. The improvements should not be assessed at any time in future.

19. Our Presidency with few exceptions of four or five cities, is solely an agricultural province, and the cultivating classes have sunk so deep in impoverishment that they of their own accord are hopelessly incapable of coming out of the impoverishment. Unless Government come to their rescue, the peasantry of our province, which forms the backbone of our administration, will be broken down out of measure. To avoid this future calamity Government should bestow more and special care to the cultivating classes, and relieve them from the top-heavy burden of taxation as a mother takes special care of her invalid child.

I have the honour to be,

Sir,

Your most obedient servant,

L. S. CHAUDHARI,

President, Taluka Development Agricultural
Association, Ltd., Jalgaon,

Taluka Local Board, Sholapur,
29th/30th September 1924.

To—The Chairman, Land Revenue Assessment Committee.

Sir,

The undersigned, President of the Taluka Local Board, Sholapur, begs to submit the following answers to the questionnaire attached herewith for your perusal and hopes to receive acknowledgment of the same from you.

1. I accept the general principle of assessment laid down in section 107 of the Land Revenue Code if the determining value be the normal value and the determining profits be the net profits of the land.

3. The rental value of lands to-day has gone far higher than what it should really be. For these, various reasons can be given. Some of which are the fluctuating value of the produce of the lands and the abnormal prices in the market of the grains and other crops. The main reason for this is the illiteracy of the agriculturists who can easily yield to the occasional and abrupt changes in the condition of market, etc. Therefore the rental value of lands should not at all be taken as basis for determining agricultural assessment.

4. Agricultural assessments should be based on the net income of agriculture.

5. No distinction should be made between the cultivating and non-cultivating landlords in fixing the assessment.

8. I do not consider this the best means.

10. I do not consider so.

12. I consider this scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals is not practicable.

13. I consider that the following maximum limits of enhancement at a revision settlement should be adhered to, viz. 11 per cent. for a group taluka, 22 per cent. for a single village and 33 per cent. for an individual holding. Looking to the famines visiting the different districts of the Bombay Presidency so often and to the consequent various stoppages of the collection of the land revenue, I think it is better not to be cruel to those parts by making additions to their hardships by means of these enhancements and therefore, if at all the Government be hopelessly driven to enhancement, as a last resort I suggest the above scale for the same.

15. I think permanent settlement is preferable to such recurring periods of settlement.

17. I favour the idea of appointing a standing advisory Committee, consisting of officials and non-official members of the Legislative Council with a majority of the latter, in order to examine the proposals and to advise the Government upon them before they are brought into operation.

18. I approve of this.

19. In fixing the permanent settlement in kind the following are the difficulties to which attention should necessarily be given, for, so many things have necessarily to be considered which come in and do the mischief of wiping off the beneficial effect of the permanent settlement, if allowed to escape attention or to go unconsidered.

1. Freedom in the enterprise of having different crops will suffer.

2. By this way the assessment will be heavier when the crops will be more valuable at the cost of the agriculturist.

3. Labour and animal prices are growing every day and this will have more effect on the permanent settlement in kind.

4. You will have to go through a laborious process of deciding the permanent settlement in kind but this preliminary step of deciding in kind is unnecessary as you are ultimately to go in for the rupee value of that decided portion in kind.

The permanent settlement is a boon to the Presidency and if the Legislative Council or the Government through the Legislative Council is going to bestow that boon upon our Presidency it should do so immediately as in my opinion this is the proper time for doing so. The recent reforms of Government of India are going to operate through a land which is mostly that of agriculturists, and the agriculturists are now to have the benefit of free and compulsory education. If they are at the same time made free to improve their own lands and derive their profits for

themselves by this boon of permanent settlement, indeed these improvements in land revenue assessment will co-operate along with other reforms to bring about those better days sooner for which the Government, the Legislative Council or the leaders of the land are so heartily longing ; and for this purpose no loop-hole should be allowed by doing things like permanent settlement in kind, the mention of the drawbacks of which in short is made above. Permanent settlement should therefore be made and that too immediately and not in kind but in money value as at present.

I beg to remain,

Sir,

Your most obedient servant,

G. S. UMBARJI,

President, Taluka Local Board, Sholapur.

Ghodnadi, 18th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B/24, dated the 28th August 1924, I beg to submit herewith a copy of the reply to questionnaire prepared by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

G. V. TONGAONKAR,

President, Taluka Local Board, Sirur.

Replies.

1. Yes.
2. No answer is necessary.
3. No.
4. Upon the value of land and the profits of agriculture.
5. No.
6. No answer is necessary.
7. No theoretical definite principles can be laid down. The rental value depends on various factors in different parts of the country; e.g., owing to inflated prices of cotton, the rental values have increased in Khandesh in recent years while in the other non-growing cotton districts, they are far lower. The current prices, the demand arising out of the lack of sufficient available lands of non-cultivating and absentee landlords, the sufficiency or otherwise of agricultural cattle, the kind and value of lands, and so on, are the factors, which must be taken into consideration before fixing the rental value of lands in a tract.
8. No. A full enquiry on the points noted above will have to be made for each homogenous tract.
9. No answer necessary.
10. No. The maximum should be fixed on the net produce of agriculture.
11. No. One-fifth of the net produce should be the maximum.
12. No.
13. No. This Taluka Local Board is of opinion that agricultural operations in this part of the country are still primitive and owing to continuous insufficiency of rains, agriculture is not a prospering business and it is not a source of income with a view to improve the present stagnated condition of agriculture and to encourage the people to adopt modern civilised methods such as new implements, the advisability of applying new manures, etc., the present assessments should not be revised for the next 50 years after which the question of the principle of revising the assessment should be considered. At the same time a Committee consisting of the majority of non-officials should be appointed to investigate the means of reducing the present assessments in tracts where the revision has been made during the last ten years and where the burden of assessment has increased.
14. No answer necessary in view of the reply to question number 13.
15. Do. do.
16. Do. do.
17. Yes. It is further suggested that the Committee should be authorised to co-opt the local non-official members of the Council in considering the proposals of the districts concerned. Besides the Committee should consult a local Taluka Sub-Committee consisting of the majority of non-official members having experience of agriculture.
18. The question needs no consideration as the status quo is to be retained for the next 50 years as suggested in reply to question 13.
19. No.

G. V. TONGAONKAR,

President, Taluka Local Board, Sirur.

Ghodnadi, 18th October 1924.

Replies.

- 1 and 2. Yes.
- 3 and 4. Agricultural assessment should be based on the rental value and saleable value of land and on the average price of grain and proximity of the lands to roads, markets, etc.
5. No.
6. No distinction to be proposed.
7. To take average of the amounts of actual rents paid for each kind of land, i.e., Gadi, Jirayat, Bagait, cotton, etc., is in my opinion the best means to arrive at the rental value.
8. Yes.
9. Five years.
10. Yes.
11. Fifty per cent. is not a reasonable maximum. One-fifth of the average rental value should be the maximum.
12. No.
13. Yes.
14. No new proposal is necessary.
15. Yes.
16. No change is necessary.
17. Yes but with a modification that the non-official members of the Legislative Council should be from the District to which the settlement proposals relate.
18. I approve of the existing practice.
19. No remarks to make.

B. R. DIKSHIT,
District Deputy Collector,
Western Division, Poona.

No. 13-1914 of 1924.

Poona, 20th October 1924.

Forwarded with compliments to the Secretary, Land Revenue Assessment Committee, Bombay, with reference to his No. 1790-B.-24, dated 26th August 1924.

B. R. DIKSHIT,
President, Agricultural Association, Junnar, and District
Deputy Collector, Western Division, Poona.

No. of 1924.

Dhulia Taluka Agricultural Association.
Dhulia, 24th October 1924.To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

I have the honour to forward you herewith the opinion of our agricultural Association on a questionnaire with regard to the Land Revenue Assessment.

I have the honour to be,

Sir,

Your most obedient servant,

B. R. RANSING,
Honorary Secretary.

1. The phraseology of the section is somewhat ambiguous. We are of opinion that, in the case of land used for purposes of agriculture, regard shall be had to the profits of *agriculture* alone and not to the value of land. The land revenue ought to be a tax on agricultural income, as the income-tax is a tax on non-agricultural income.

2. The answer to this question is covered by Answer to Question No 1.

3 and 4. No. We are of opinion that the land revenue should be assessed on the net average income or profits of agricultural land. The rental value is not always a safe index to the net income of the land. Agriculture being the one industry, on which most of the people have to depend, there is often very keen competition among the cultivating tenants and consequently rents are forced up to a level, which makes cultivation un-profitable. It is possible that the net agricultural profits or income may in some cases exceed the rental value, in which case, it would not be just to deprive the State of its proper share of the net income. We, therefore, propose that agricultural assessment should be based on the net average annual income, arrived at by deducting the average cost of production from the average gross income. The cost of transport of agricultural produce to the nearest market place should be included in the cost of production.

5 and 6. No land is, in most cases, freely alienable and ought to remain so. Land which is to-day in the hands of a cultivating land-lord may pass tomorrow in the hands of a non-cultivating one and *vice versa*. A cultivating land-lord may himself become a non-cultivating one by choice or by force of circumstances; and *vice versa*. A land-lord may partly cultivate his lands and partly let out to others or cultivate in partnership with others. Any distinction therefore between cultivating and non-cultivating land-lords will be impracticable.

We presume of course that it is not intended to further restrict the land-lord's free right of transferring his land. Land is the only permanent and indestructible form of wealth and every class of the people ought to have a fair chance of acquiring it if they have the means to do so.

7, 8 and 9. In view of our answer to Questions Nos. 3 and 4, these questions do not survive.

10. We consider that a maximum percentage, not of the rental value, but of the net average annual income, should be fixed as the assessment; the State is entitled to take, the adoption of a maximum percentage in fixing land revenue assessments, would be a great reform, which is long overdue. The methods of assessing land revenue in vogue are far too elastic enabling Government to take as much from the ryots as possible. When taxes on all other incomes are fixed in definite proportion as so many pies or annas in the rupee, why should agricultural income alone be left at the mercy of executive discretion of the authorities. The principles of taxation on all the industries and avocations ought to be brought, as far as possible, into harmony, so as to enforce the principle of equality of taxation.

11. No. The fixing of 50 per cent. of the rental value or of the net annual income, as the assessment, which the State is entitled to take, would be opposed to the principle of equality of taxation just referred to above. It is an elementary proposition in economics that the subjects of every State ought to contribute towards the support of its Government in proportion to their respective abilities, *i.e.*, in proportion to the revenue which they respectively enjoy under the protection of the State. A strict interpretation of this principle is found to work injustice in practice and so equality of taxation, as a maxim of Politics means *Equality of Sacrifice*, that is,

“the apportioning the contribution of each person towards the expenses of the State, so that he shall feel neither more nor less inconvenience from his share of the payment than every other person, experiencing from his.” This is the ground for exempting incomes up to Rs. 2,000 from income tax and of providing sliding scales for incomes above that amount, enabling the State to take a greater percentage up to a limit as the income is greater. For an annual income which is more than Rs. 20,000 but less than Rs. 30,000 the income tax is one anna in the rupee and when the income is Rs. 40,000 or upwards, the income tax is one anna and six pies in the rupee.

Now comparing the incidence of the income tax on non-agricultural income and the incidence of land revenue on the agricultural income, what do we find? Do we find the principles of equality of taxation and of the equality of sacrifice applied in practice or even recognized in theory? Is there any exempted minimum? No: but it may not be urged, in view of the special characteristics of landed property. Is there a sliding scale? No: but it may not be urged for the same reasons. But what about the percentage which the land revenue should bear towards the net agricultural income of the land? On what grounds of justice or equality, can the State demand 50 per cent. of the rental value or the net annual income, of the land from the ryots, while it takes only five pies in the rupee upon non-agricultural incomes of more than Rs. 20,000 but less than Rs. 30,000 per year, in the case of private persons, and only one anna and 6 pies on all incomes in the case of registered companies?

The agriculturist has so far been too highly taxed and contributes the largest amount of revenue to Government in this country. The equities of the case require that he should be more lightly and not more highly taxed than other classes. The fluctuations of rains and the ever re-carrying years of famines and scarcity do not allow the agriculturist to save anything in really good years, which are far too few. He is more illiterate and ignorant and less able to protect his interests than other classes and yet the State is taking far more from him than from others. No wonder that the agriculturist finds himself in chronic indebtedness and despair.

We therefore propose that not more than four pies in every rupee of net average agricultural income should be fixed as the limit of the State demand as land revenue. We also propose that lands yielding upto Rs. 500 should be exempted from land revenue taxation.

12. No.

13 and 14. No. The present maximum limits should be reduced to 10 per cent. for a group or taluka, 20 per cent. for a single village and 30 per cent. for a single holding. Where two revisions have taken place, there should be no further increase of assessment.

15 and 16. The period of settlement in the Bombay Presidency proper should be raised to 50 years and it should be the minimum and not the maximum period, if it is not possible to introduce Permanent Settlement at present.

17. The Advisory Committee consisting of three-fourth non-officials and one-fourth officials selected by Legislative Council may be appointed. The Committee to co-opt non-official Members. Every proposal for revision settlement must be submitted to the vote of the Legislative Council and must have its sanction before coming into force.

18. Yes. We approve of the improvements made by the cultivator at his own expense to be permanently exempted from assessment.

19. Yes. We have to make a few important suggestions regarding the matters in issue. (a) As regards the principle of assessment we want to make it clear that land revenue must be considered to be a tax and not rent. The principles of assessing a tax are different from the principles of levying rent.

The Settlement Officers of the Government seem to be influenced by the rent-theory of land revenue. But there are two distinct and authoritative declarations, as the late Rao Bahadur G. V. JOSHI pointed out, which repudiate the doctrine of “State proprietorship” and affirm the principle that the land revenue is a tax and not rent. There is, first, the Despatch of the Court of Directors dated 12th December 1856. Then, secondly, there is the despatch of Lord Lytton’s Government to the Secretary of State dated 8th June 1880. The late Rao Bahadur G. V. JOSHI said “The point is not merely one of academic interest, it has a vital bearing on the Land Revenue Policy of the State in India. Should the rent-theory unfortunately ever come to obtain general concurrence and govern over land revenue administration, it must follow as a logical ‘sequitur’ as pointed out by the late Lord Salisbury in his weighty minute on Indian Land Revenue, dated 29th April 1875, that Government is in strictness entitled to all that remains of the produce of the soil, after the wages and profits are paid, and the aim of the Land Revenue Policy of the State would be to continually force up the assessments to the highest pitch attainable, leaving the cultivator little more than a bare subsistence of even that much.”

(b) The question of annewari or valuation of the crops is an important problem connected with the Land Revenue System, because the grant of suspensions and remissions depends upon the annewari. As Government have already appointed a separate committee to report on the question, we need not elaborate our views on the question here. Our suggestion in the matter

is briefly this. The fixing of the annewari ought no longer to be a matter solely depending upon the payment of the revenue authorities, who are interested in forcing up the collection of land revenue. There should be annewari village committees to give advice for annewari.

(c) At present the grant of suspensions and remissions of land revenue in a year of famine or scarcity requires improvements. This is a real grievance and ought to be removed immediately. It is really strange that, while in the case of non-agricultural incomes, the assessor gets, if his income falls off, not only a reduction in the demand for the current year, but also a refund of the excess recovered from him in the previous year, as a matter of right; in the case of agricultural income, with the very high proportion of taxation, suspension and remission should be matters of right and not of grace.

(d) There is one more important suggestion which we would like to make. At present land revenue demands during a bad year are at first only suspended and then after a succession of bad years, remitted in whole or in part. We think that suspensions ought wholly to go and remissions according to the prescribed scale should be given in the very first instance. Apart from the general high level of assessments, great hardship is caused to agriculturists by forced up annewari, the niggardly scale on which suspensions and remissions are granted and the recovery of the accumulated arrears in a comparatively good year. If land revenue is considered as a tax, the injustice of only suspending the land revenue demand and recovering it afterwards from the profits of another year will be obvious. Suspensions (in place of remissions) would only be justified on the following presumptions, *viz.* :—

(i) that the assessment bears a very small ratio to the profits of agriculture and leaves a large margin at the disposal of the ryot, and

(ii) that the industry is so prosperous that it could easily bear a uniform taxation, in spite of bad years.

None of the presumptions holds good and most districts of the Deccan suffer from chronic famine conditions on account of the usually insufficient and fitful rains. Government have somewhat recognised this state of things. In paragraph 35 of their famous Resolution on the Land Revenue Policy dated 16th January 1902, the Government of India say that "In theory the Government revenue represents the sum that may fairly be demanded in an average of seasons and it is assessed in the belief that cultivators will save from the surplus of good years to meet the deficit in bad. It is manifest, however, that tracts where the chances of bad harvest are high, it must be exceedingly difficult to make allowances for crop failure in framing the assessment rates. In truth to a poor family a short harvest must be a severe calamity. The assessment may absorb but a small share of the gross produce of its land. But its circumstances depend upon the net produce on which the assessment is in higher proportion and it is obvious that an inferior land, a substantial deficiency in the outturn may leave no net produce whatever, so that (in the absence of savings) the assessment can only be paid by borrowing or stinting the necessaries of life. When such a deficiency is frequent the required demand of land revenue must add very materially to the hardships endured by a poor and uneducated people."

In actual practice, the principle has been applied to a limited extent. The present rules regarding suspensions and remissions in the Bombay Presidency also indicate partial recognition of the same. In paragraph 36 of the aforesaid Resolution the Government of India say "The revenue system of several provinces—notably those of Madras and the Punjab—have recognised the necessity of special arrangements for the remission of revenue for failure of crops on lands capable of being supplied by State irrigation works. In Madras no revenue is charged upon irrigable land the produce of which has not matured owing to the failure of water-supply and in the Punjab this principle has received a further development, a deficiency of produce not amounting to total failure entitling the ryot to a proportionate abatement of the assessment rate. This system entails an elaborate procedure of crop inspection and throws much responsibility upon native subordinates. But it has worked with and is being extended. Unirrigated lands in the ryotwari provinces of Burma and Assam are ordinarily exempt from payment of assessment, if left unsown; but these provisions afford almost the only exceptions to the rate, that lands which are dependent upon the rainfall pay a fixed assessment irrespective of their produce."

What we now urge is that, the exception referred to should be made the rule. The principle should be given full recognition and throughout the Bombay Presidency, a deficiency of produce, not due to his own negligence, should entitle the ryot to a proportionate abatement of the assessment rate. There should be no suspension, but proportionate remissions in the very first instance. Both the justice and the equity of the case demand this.

Our suggestions may be summarised thus. There should be light assessments not involving a greater sacrifice than that of the other classes, fixed for a long period, the ryot being entitled to a proportionate abatement or remission in case of deficiency of produce or in one sentence the land revenue should be considered strictly as a tax and not as rent and that the whole system should be made to respond to public opinion and be controlled by Legislative Council.

B. R. RANSING,

Honorary Secretary of Dhulia Agricultural Association.

Dhulia, West Khandesh District. 20th October 1920.

Translation of the replies given in Marathi.

1. We accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
2. We have nothing to propose.
3. We do not agree that assessments should be based on the rental value of lands.
4. The system already existing is agreeable.
5. There appears no necessity of making distinction between cultivating and non-cultivating landlords in fixing the assessment.
6. It is not proper to make any distinction.
7. Produce of land is uncertain owing to want of rain. So the permanent rental value cannot be fixed.
8. Assessment should be fixed by taking an average of the rents paid as per the agreement papers (Kharid Patre) since the introduction of the revision settlement. But now-a-days there being prevalence of famine almost every year, landholders do not get any rent. Government should, therefore, take into consideration the above fact while determining the assessment.
9. All such agreement papers as were entered into since the date of the previous revision settlement and the famine conditions should be taken into consideration.
10. Circumstances demand that the percentage previously settled should be fixed.
11. 50 per cent. is not a reasonable maximum percentage as the prevalence of famine in this taluka now and then is to be taken into consideration.
12. If permanent assessment be fixed, it will not be practicable to recover it at short intervals.
13. Owing to the prevalence of famine now and then, it will not be reasonable to have 33 per cent. for a taluka and more than that for a group or a village as maximum limits of assessment at a revision settlement.
14. Owing to insufficient rainfall in this taluka, it will not be reasonable to enhance the maximum more than by 10 per cent.
15. The present period of settlement, viz., 30 years in this Presidency, is a reasonable period.
16. The same as before should continue.
17. We favour the idea of appointing a Standing Advisory Committee consisting of officials and non-official members of the Legislative Council with a majority of the latter to consider the settlement proposals.
18. We approve of the improvements effected since the introduction of the first settlement being permanently exempted from assessment. There seems no necessity of making changes therein.
19. We have nothing to suggest as regards assessment, its enhancement, or the period of the revision settlement.

(Signature)

President, Taluka Local Board, Karmala.

Dated 30th September 1924.

No. L.N.D.-849.

Dhulia, 13th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

In continuation of this office No. L.N.D.-849 of 9th October 1924, I have the honour to send herewith replies to the questionnaire received from the President, Taluka Local Board, Sakri.

I have the honour to be,

Sir,

Your most obedient servant,

A. O. KOREISHI,

Collector of West Khandesh.

(Translation of the replies given in Marathi.)

1. We accept the general principles of assessment, but these principles should be explained to people at the time of fixing assessment. Government should acquaint themselves with what the prominent men propose in the matter, they should take down the same, and place the same before the members of the Land Revenue Assessment Committee, that means, the settlement authorities; so that there will be a way left open for Government to remove the difference of opinion, if there be any, between the settlement authorities and the rayats.

2. I have no other alternatives to propose but what I have suggested above.

3. No. The question of paying or recovering rents is a matter of mutual agreement and convenience. It concerns individual profit and loss. I do not agree that agricultural assessments should be based on the rental value of lands.

4. Agricultural assessments should be based on the net profits realised from the total produce of lands after deducting therefrom expenses incurred on account of cultivating the same.

5. No distinction should be made. Assessment is to be levied on fields and not on persons.

6. I am against this principle. So no other alternative can be proposed.

7. Rental value should be fixed on consideration of the local condition and the state of the produce. Rent is a private concern, while assessment is a public one. Both should be considered in this aspect.

8. Rental value should never be taken into consideration while fixing assessment. I would offer Rs. 5 as rent for a certain land, but the holder of land adjacent to it would offer Rs. 50 as rent for the same, for, the land being adjacent to his own, he would be saving thereby expenses on account of supervision and watching the field; so also he will have to incur less expenses on account of weeding, gathering, ploughing and levelling. He can afford to pay a higher amount as a rent, while I cannot do so as my field is far off from there.

9. No period should be taken into account. I am against the principle of considering the rental value and assessment together.

10. A maximum percentage of rental value should not be fixed as the assessment the State is entitled to take.

11. No. Rental value and assessment should not be connected together in a far-fetched manner. If I be in need of a land for cultivation, I shall be prepared to offer Rs. 50 every year. But one who is not in such need will not offer even Rs. 5.

12. No.

13. The present maximum limits of enhancement at a revision settlement should not be adhered to.

14. When assessment is to be fixed on the basis of the total produce, there is no necessity of adhering to any limits of enhancement. While considering the total produce due expenses thereon should also be taken into consideration, for these are the days of advancement. Formerly a farmer's wants confined to a coarse blanket and a loin-cloth, i.e., he could pull on without a dhoti. But now he requires clothing four times the former number. In olden days a farmer used to go on foot to another village, but now he requires a motor-car to travel the very same distance. Now-a-days he is seen in a simple dress, but in course of time he may feel the necessity of putting on a European dress. Thus the item of expenditure should

also be taken into consideration along with that of the produce. A mere consideration of average percentage will not suffice.

15. The present normal period of settlement is not a reasonable one.
16. The present normal period of settlement should be extended to 60 years in the Presidency proper and to 40 years in Sind.
17. We approve of the idea of appointing a Standing Advisory Committee consisting of official and non-official members of the Legislative Council with a majority of the latter. But the Settlement Officer should submit to Government the written views of the rayats.
18. Improvements effected since the introduction of the first settlement under the Land Revenue Code should be permanently exempted from assessment or else it will go to hamper the progress of effecting improvements through fear of the assessment being enhanced.
19. Principle of revising assessment should be based on the total produce. The scale of enhancement in assessment should also be on the basis of the total produce. The assessment to be levied on the total produce should correspond to the wants of the rayats, or else, the same scale, say Rs. 5, is likely to be made applicable to a village having less number of wants and to a village having greater number of wants. So it should not be so done; inasmuch as a farmer leads a very miserable life and lives in a wretched village with the object that he will be required to pay less to Government. And if he be asked to pay assessment equal in proportion to that charged on lands situate in cities, it will be injustice, for, it will never be proper to make comparison between and to tax in equal proportion, a farmer having all sorts of facilities and a farmer having none. As a matter of fact, the present assessment itself is a burdensome one to agriculturists. So it should be reduced at least by $\frac{1}{4}$.

Dated 8th October 1924.

(Signed) MADHAVRAO GOPALRAO BHOSALE,
President, Taluka Local Board, Sakri.

No. D.—6/1924.

Camp Poona, 31st October 1924.

To—The Secretary of the Land Revenue Assessment Committee, Bombay.

Sir,

With reference to the questionnaire forwarded by you in September last under your No. 1790 B/24 dated 28th August 1924, I beg to attach the replies to the questions referred to. I am very sorry to state that owing to unavoidable private difficulties I could not submit the replies earlier, for which I beg to be excused.

I beg to remain,

Sir,

Your most obedient servant,

VISHNOO NARAYAN KADHE,

Vice-President, Khed Taluka Agricultural
Development Association.

Replies.

1. Not wholly.
2. It would be far better if the land revenue assessment is fixed once for all as in Bengal. This would remove the grievance of abnormal enhancement in assessment at the time of revision. In the case of non-agricultural land, the principle laid down in section 107 of the Land Revenue Code may be observed at the time of revision.
3. No.
4. This does not arise in view of the reply to question No. 2
5. In case the principle of fixing the assessment permanently is not accepted the cultivating class should be shown some leniency.
6. The cultivating class should have to pay 1/3th of the assessment less than that payable by non-cultivating class.
7. Actual income from the land *minus* actual expenditure on the production of the crop and the wages of the cultivator should represent the rental value of a land.
8. No. Sometimes such competitive bids are due to private jealousies, etc., and are there for misleading.
9. The question does not arise in view of the reply to question No. 8.
10. Yes.
11. No. I suggest that a maximum of 33½ per cent. may be fixed.
12. Yes, if the scheme suggested under (2) is not accepted.
13. Yes.
14. Question does not arise.
15. Yes, if the scheme suggested under (2) is not accepted.
16. The question does not arise.
17. Yes.
18. Yes, the present exemption is accepted.
19. No.

VISHNOO NARAYAN KADHE,

Vice-President, Khed Taluka Agricultural Co-operative
Development Association.

Poona, 31st October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B/24, dated 28th August 1924, I have the honour to submit my replies to the questionnaire of the Land Revenue Assessment Committee as under :—

1. Yes.
3. Yes, as a general rule.
5. No.
7. That suggested in Question No. 8.
8. Yes.
9. 5 years.
10. Yes.

11.—I should take it a little lower for safety—33 to 40 according to class of land, if the 33 per cent. limit of enhancement is done away with, otherwise no objection.

12. No.

13. Yes.

15. Yes.

17. No. If the principles are laid down by a committee similarly constituted it is superfluous.

18. I think they might fairly be taxed at the settlement next following.

19. No.

Your most obedient servant

G. MONTEATH,

Collector of Poona.

No. L. N. D.-238.

Karwar, 18th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to refer to your No. 1790-B—24 dated the 28th August 1924 and to forward herewith my answers to the Questionnaire.

I have the honour to be,

Sir,

Your most obedient servant,

R. M. MAXWELL,

Collector of Kanara.

Answers.

1. Yes.
2. Does not arise.
3. No.
4. They should be based on the value of the out-turn, rent being used only as a means of judging what value is expected and the certainty of its realization.
5. No. This may be theoretically desirable but it seems practically impossible.
6. Does not arise.
7. Ascertain from actual transactions the average letting value per acre of homogeneous lands in a given tract and compare it with any system of dividing the produce and the expense of cultivation which may prevail in the same or in similar tracts.
8. Yes.
9. The last dozen years would probably be relevant : but this would depend on whether any great fluctuations of prices had occurred during the period.
10. See answers to 4 and 7. I do not think that assessments can be based directly on rents unless allowance is made for other circumstances affecting the financial value of land investments and the actual significance of the rent charged. Subject to this, assessment should ordinarily be capable of justification by reference to rents.
11. 50 per cent. would be reasonable where other circumstances tended to lower the rent. Where however rents are liable to be forced up by competition or otherwise, 25 to 30 per cent. would be a more suitable figure. No fixed scale can safely be laid down.
12. No, it would be impossible to prepare accounts on such a system without an enormous increase of establishment, both subordinate and superior.
13. Maximum limits arbitrarily fixed cannot be universally fair. Enhancements should be determined on the merits only.
14. Does not arise.
15. Yes.
16. Does not arise.
17. No. Non-officials have usually only local experience of their own districts and could not be expected to study or understand matters requiring expert judgment. Besides it is not in accordance with constitutional practice to employ elected Councillors for executive purposes.
18. Section 107, Land Revenue Code, only exempts improvements made during the currency of the settlement under revision. It does not seem necessary to exempt them permanently.
19. No.

R. M. MAXWELL.

No. 264 of 1924-25.

Taluka Local Board, Deogad, District Ratnagiri.
Deogad, 27th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your No. 1790-B—24 received here on the 15th instant I have the honour respectfully to submit my opinion as under :—

1. No.

(a) The principles underlying section 107 of Land Revenue Code are meant apparently for a revision settlement. I am humbly of opinion that some sort of permanent or semi-permanent settlement, the precise nature, scope, extent and working of which if accepted can be separately determined, is absolutely necessary for this Presidency in case a real impetus is to be given to agriculturists to improve their lands by diverting their attention to agricultural from non-agricultural labour which attracts their mind as more profitable.

(b) The expression "value of the land" is rather too indefinite and vague to be accepted as a safe guide for incidence of assessment. Market value of land depends on various causes including non-agricultural and varies greatly with money's worth. It has necessarily no connection with the productive capacity of land and hence cannot be accepted as a safe guide.

(c) The "profits of agriculture" would, if the expression means unearned profits be a sound basis, but the calculation would be so difficult and complex and perhaps prohibitively expensive that it has been amply and rightly shown to be unworkable in practice to accept profits as a guide (*vide* page 19 of the "Land Revenue Policy of the Indian Government").

(d) The proviso to section 107, no doubt maintains a very sound and equitable principle but its effect as an inducement to agriculturists to improve their lands, is rather marred by its being limited to one settlement only.

2. The present anna classification of land subject to corrections should be taken as a basis and in the place of so many rupees per acre, so many maunds and seers per acre might with advantage to both, be fixed.

3. No.

The rental value of land is almost too often changing a thing to be a rent basis for assessment. There is possibly no criterion by which a correct and uniform rental value can be formulated. Perhaps the operation might be too costly. It cannot be always maintained that rental value bears a certain ratio to the gross or net produce.

4. The same as question No. 2.

5. Yes.

It is certainly desirable that there should be a distinction between the two. If the latter claim certain concessions as against the Government, they must in justice be ready to allow the same to their tenants. *Bona fide* cultivators ought to be protected from rackrenting at the hands of superior holders. There is no reason why they should not part with a share of their surplus profits if any in favour of the Government.

6. The rents to be recovered should not exceed a certain multiple of the Government assessment—allowance being always made for reasonable profits on actual investments for improvements of the lands.

7. A fixed multiple of the Government assessment varying from 2 to 4 according to the nature of the land and local circumstances.

8. No.

The result of such a competition would not in the long run fail to be anything but disastrous at least in the Bombay Presidency where the rural population is almost immersed in ignorance.

9. Unnecessary.

10. No.

11. No.

12. Not wholly.

The scheme as detailed is impracticable and would be too costly. It would be ruinous to the *bona fide* cultivators. Working out on the basis of paragraph 4 what is the cultivator to get?: only the costs of his labour—Gross produce—cost of cultivation=net profits. Government's share is to be taken from it. Supposing $\frac{1}{4}$ to be the share of the State, the remaining $\frac{3}{4}$ will go

to the landlord as rent of the land, leaving the actual cultivator to his fate to maintain his family on the estimated value of his labour. Why they should not prefer a Bombay Mill to a landlord's field!

13. No.
14. Not necessary.
15. No.
16. It should be at least 50 years.
17. Yes.
18. Improvements effected by the actual agriculturists should not be taxed at all. Those made at the cost of landlords should be taxed after some period.
19. The question is a very complicated one and of too profound an interest to be dealt with in this note. India being in the main an agricultural country and land revenue forming one of the main sources of the revenue on which efficient administration depends, it is but natural for the Government to expect a greater share of the produce. On the other hand it is equally desirable that the tendency of labour to overflow in non-agricultural work should be checked by affording better facilities for them in agriculture. How this can be worked out would be a fit subject for a separate and exhaustive note.

I have the honour to be,
Sir,
Your most obedient servant,
N. P. VALANJU,
President, Taluka Local Board, Deogad.

Ratnagiri, 24th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your circular No. 1790-B/24, dated 28th August 1924, I beg to reply the questions as follows :—

1 and 2. I do not at all accept the wording of section 107 of Land Revenue Code. It is not only most defective but it involves principles by which the Government is a loser in money as well as in justice and the poor suffer and rich gain, because present assessment was levied by certain calculations depending upon the condition of land, quantity and quality of crops. The lands were classified as rabi, bagayat, varkas and waste or kharaba. This was observed 30 years back. Can Government officers say now that these lands remain as before? I think they dare not say. In certain cases rabi is washed away or converted into waste. Bagayat is converted into rabi or waste, varkas has been converted into rabi. Waste lands are converted into bagayat. I explain below the effect of the present section on the actual cultivators for whose interest it was originally proposed. Poor cultivators who have lost their fields either by inundation or neglect for drainage on the part of the neighbours are forced to pay 33 per cent. additional revenue; while those who purchase the lands of inferior kind and improve them at their cost are let off without any increase in assessment. I can quote two instances. A rich man has purchased varkas land from cultivators and after making some improvements he has converted the land into kharif and derives income for which he does not pay anything more to Government; while another cultivator pays something like Rs. 7 an acre on similar lands while the rich man pays only Re. 0-2-0 an acre because the land stands in the name of original khatedar and therefore the section does not allow Government to charge the due assessment. In the case of kharaba Government does not charge any assessment even when it is improved and cultivated. The rich people only can improve such lands. It will be seen from these circumstances that the poor agriculturists who till the lands and hardly maintain themselves from the income of land are made to pay an enhanced assessment by the present method of revision of assessment of land; while the well-to-do landlords who derive much income from land escape from paying the increased assessment. Hence I think the section is useless both ways and should be modified as follows :—

“ In the case of agricultural land the assessment should not be revised except in the case of lands which are improved or deteriorated, provided that the revision of such improved lands shall take place after 30 years from the date of improvements. In the case of non-agricultural land revision shall be made after 30 years and regard shall be had to the value of the land, provided the revision shall not be made till the expiry of 30 years from the previous settlement.”

3 and 4. I do not agree to force the assessment on the rental value. Formerly the rental value was fixed. 50 per cent. of gross income was sufficient for labour and hence $12\frac{1}{2}$ per cent. was the Government due. Now-a-days 75 per cent. of the gross income is not sufficient for labour. One cannot say when the labour would be cheaper or prices fallen and hence I think it will be advisable to adopt the former method by taking the average of labour and price of crop for last 10 years and charging $\frac{1}{4}$ th of the net income as Land Revenue allowing $\frac{2}{3}$ rd of the gross income for labour.

5 and 6. I do not think there shall be any distinction between the cultivating and non-cultivating landlords, since a cultivating landlord gets $\frac{2}{3}$ rd of the gross income for his labour while non-cultivating landlord is to pay $\frac{1}{4}$ th on his net income.

7. The best method of arriving at the rental value of lands will be to observe crops of lands of average qualities and classify them into 3 and 4 classes. Take the gross income of such areas and fix the assessment as mentioned above.

8 and 9. No. Open competition amongst the ignorant masses is nothing better than the race gambling amongst the rich and educated masses.

10. No.

11. Under the present circumstances 50 per cent. of the rental value is inadmissible. On the contrary, people are expecting a decrease in the present assessment which is 25 per cent. of the net income or $12\frac{1}{2}$ per cent. of the gross income where 50 per cent. of gross (income) is allowed for labour. I would suggest that the existing rate should not be revised until condition is improved and the councillors are made to understand their responsibilities of managing state affairs. I fear, there will be a risk to Government if any attempt is made to revise the revenue.

12. I quite differ with the scheme. No Government will be able to work it out, unless a person interested to receive the revenue in kind is on the spot. We know such a system is in use in Khoti villages of the Ratnagiri District, and one can be convinced that it is not only unworkable in each individual case but practically it is *zoolum* and undesirable system. Every tenant is expecting that the sooner it is done away with the better. Now-a-days every attempt

is being made to stop this system. Such being the state of things in individual cases, one should not even think to advise any Government to receive the revenue in kind instead of coin. Similarly receiving it in coin at rates to be fixed at short intervals will be very laborious, expensive and there will be no gain to Government or cultivators.

Permanent assessment with revision for improved or deteriorated lands will be the most advantageous system both for Government and land improvers, provided the improvers are allowed to enjoy the profit of the land for the money they spend at least for 30 years from the date of improvements.

13. The assessment of the agricultural land improved or washed off by floods or otherwise should only be revised. The assessment of other agricultural lands should never be revised.

14, 15 and 16. As replied above.

17. I do agree to the proposal to some extent, but I would first ask Government to appoint local Advisory Committee consisting of two Government officials and three local non-officials (not the councillors) to draw up their proposal for each district and then the district proposal may be examined by the Advisory Committee as suggested by Government.

18 and 19. As replied above.

I have the honour to be,

Sir,

Your most obedient servant,

D. A. VICHARE,

President, Shri Shahu Bramhanetar Swaraja Sangha, Ratnagiri.

No. 276 of 1924-25.

Saundatti, 30th September 1924.

To—G. A. THOMAS, Esq., Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to the Collector's No. L.N.D.—520, dated 10th September 1924, I have the honour to submit herewith the answer paper to the 19 questions raised by you in your No. 1790-B./24, dated 28th August 1924.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

Vice-President, Taluka Local Board, Parasgad.

Answers.

1. Yes.
2. Not necessary.
3. Yes.
4. Not necessary.
5. Yes.
6. Cultivating landlords should be assessed at a higher rate, i.e., by 25 per cent.
- 7, 8. President concurs in the means described in No. 8.
9. Ten (10) years.
10. Yes.
11. President suggests 30 per cent.
12. Yes.
13. No.
14. 25 per cent. for a group or taluka, 40 per cent. for a single village, 50 per cent. for individual holding.
15. No.
16. 50 years.
17. Yes.
18. They should be taxed after a number of years, i.e., along with the revision settlement.
19. No.

(ILLEGIBLE),

Vice-President, Taluka Local Board, Parasgad.

No. 195 of 1924.

Khanapur, 26th September 1924.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to Collector's No. L.N.D./50, dated 10th September 1924, I have the honour to enclose herewith the replies to the questions laid down by the Land Revenue Assessment Committee, Bombay. The slight improvements suggested may kindly be complied with.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

President, Taluka Local Board, Khanapur.

Replies.

1. No.
2. Mr. Shivdasani's alternatives.
3. No.
4. Upon the average net produce.
5. No.
6. Does not arise.
7. Actual rent received *minus* the tax paid up.
8. No.
9. Does not arise.
10. No.
11. Does not arise.
12. Yes, both at short or long intervals.
13. No.
14. Does not arise.
15. Reasonable period is 50 years.
16. I would increase it to 50 years.
17. Yes.
18. Improvements not taxable.
19. Law tax; slight enhancement on prosperity, period of settlement long, i.e., 50 years, taxes for fiscal purposes only; State no owner, people owners. These suggestions will surely bring prosperity to the agriculturists and the State will be strong and healthy. Waste lands should be given out for cultivation. That country is happy which produces plenty of corn and stores much of it for emergency. The scheme proposed by Mr. Shivdasani is a slight improvement. The improvements suggested above will turn poor agricultural India into a slightly happy one.

(ILLEGIBLE),

President, Taluka Local Board, Khanapur.

No. 4407 of 1924.

Office of the Deputy Director of Agriculture, K. D.

Ratnagiri, 28th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to enclose herewith my reply to the questionnaire prepared by the Land Revenue Assessment Committee received with your above reference.

I have the honour to be,

Sir,

Your most obedient servant,

K. M. PAWAR,

Deputy Director of Agriculture, Konkan.

Replies.

1. Yes.
2. Needs no reply.
3. No.
4. It should be based on actual net profit.
5. Yes.
6. The assessment should be the same, but there should be a separate tax in addition.
7. Actual net profit.
8. No.
- 9, 10 and 11. Need no reply since I differ from the principle.
12. Yes.
13. No.
14. It may be reduced to 10 per cent. for a group or taluka, 20 per cent. for a single village and 50 per cent. for an individual holding.
15. Yes.
16. Needs no reply.
17. Yes.
18. They should be exempted.
19. No.

K. M. PAWAR,

Deputy Director of Agriculture, K. D.

Note to question No. 3.

In my opinion the system of fixing assessment on rental value will not be proper since in competition the rental value has gone high and especially in thickly populated places it has gone beyond the capacity of soil which leaves very little margin for profit.

K. M. PAWAR,

Deputy Director of Agriculture, K. D.

Dharwar, 30th September 1924.

To—G. A. THOMAS, Esq., I.O.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

In accordance with your printed letter, dated the 28th August 1924, I have the honour herewith to submit the reply of my Association to the questionnaire sent to me.

I have the honour to be,

Sir,

Your most obedient servant,

H. R. DESAI,

Secretary,

Inamdars and Watandars' Association, Dharwar.

Replies.

1. Yes.
2. Does not arise.
3. Agricultural assessment should be based on the rental value of the land, combined with the principle mentioned in section 107 of the Land Revenue Code.
4. Does not arise.
5. No distinction should be made.
6. Does not arise.
7. The average rental of lands for 15 years immediately preceding the revision settlement is the most practical means of arriving at the average rental of lands with due regard to special circumstances. Rental of lands let out for a single year, or at most, two or three years should not generally be taken into consideration in arriving at the average. Leases for a period of five years or more are the only correct indications.
8. The reply to this question is included in the above reply.
9. 15 years.
- 10 and 11. As already stated, our Association agrees with the general principles of assessment, laid down in section 107 of the Land Revenue Code. So, it is very difficult to fix any maximum percentage of the rental as the assessment to be charged on any land. If any maximum is now to be fixed the existing scale of assessment will have to be radically overhauled, which would result in an amount of hardship. It might, however, be taken as a goal that assessment should never exceed 15 per cent. of the rental.
12. Our Association is strongly of opinion that the scheme of Mr. Shivdasani is impracticable.
- 13 and 14. The present maximum limits of enhancement are too heavy; they should be reduced to 10, 25 and 33 per cent. respectively.
- 15 and 16. In the Presidency proper the present normal period of settlement is too short. It should be increased to 50 years.
17. Our Association approves of the idea of appointing a Standing Advisory Committee as suggested, with a proviso that for each district three non-official landholders (with the M.L.O. for the district if he is not already on the Committee) should be co-opted.
18. Our Association thinks that the existing practice of exempting improvements from assessment should be continued.
19. No other remarks.

H. R. DESAI,

Secretary,

Inamdars and Watandars' Association, Dharwar.

Bijapur, 1st October 1924.

To—The Secretary, Revenue Assessment Committee, Bombay.

Sir,

I have the honour to forward my reply to the questionnaire received with your No. 1790/B-24 of 28th August 1924. I regret that it is so long but the greater portion deals with the important question of the assessment of "Improvements" of which as a previous Superintendent of Survey and the author of the Settlement Manual I have special knowledge.

2. I also beg to attach three other replies received from private gentlemen in the district.

Your most obedient servant,

R. G. GORDON,

Collector of Bijapur.

Replies.

✓ 1. Properly speaking section 107, Land Revenue Code, does not lay down any principles of assessment. Section 100, Land Revenue Code, says that the Settlement Officer shall fix the assessment for land revenue at his discretion subject to the approval of Government under section 102, and section 107 only deals with the revision of assessments so fixed. But if these provisions of this section are to be taken as principles they must be considered vague in the extreme, since the "value of land" and the "profits of agriculture" may mean anything or nothing as we please. Probably however it will be best to leave the section as it stands, as any attempt to introduce more detailed principles is only likely to lead to trouble in application in view of the extraordinary complexity of the whole subject.

2. None.

3. While rental must be the main factor in deciding the assessment I would deprecate any mechanical application of the principle, as indeed Government have refused to do lately in the case of some of the Ahmednagar settlements. Under a Rayatwari system where the amount of land rented and the system of rental varies considerably from place to place the strict application of this principle might well result in injustice. Thus, where rack-renting is going on, if the rent alone is made the basis of the assessment the result will be to over-assess the cultivating occupants of Government land comparatively with places where rents are reasonable. Also on the other hand it may be possible that rents may be temporarily depressed to an unreasonable extent with the opposite result. In fact, it may be noted that in the United Provinces, where rents have formed the basis of assessment for many years, it has been found that landlords have conspired with tenants to depress rents before a settlement with a view to the reduction of the assessment as revision. Or again, Government may think it desirable to take less than the full share of rent which they might otherwise demand in order to allow time for recovery from famine conditions as was done in the case of Ahmednagar. Lastly, the operation of the 33 per cent. rule under present conditions effectually prevents the strict application of any rental basis, for in the case of many talukas the assessment cannot be levelled up to any full rental standard owing to the automatic limit put to enhancement by this rule. I think therefore that the assessment should be based upon the rental values subject to such modifications as may be necessary in view of special conditions in any particular case.

4. *Vide* above.

5. No. Any such distinction would render a land assessment quite impracticable for obvious reasons and would convert it into an income-tax varying with the individual in possession of the land. Further, any such law could easily be evaded and the confusion in accounts would be so terrible as to render the administration of the Land Revenue quite impossible.

6. None.

7. The only way of arriving at the rental value is to collect the facts from the Record of Rights.

8. I agree. I have done a good deal of settlement work and the only thing to be done is for the Settlement Officer to go into the villages and make personal inquiries in each case. Otherwise the true facts will not come out.

9. This will depend rather on the system of rental. Thus, in the Kolaba District the system of rent is one of so many maunds of rice per acre and these rates do not vary much, as the landlord gets his enhanced profit by the increase in price of the produce. In this case even one year's figures will really give a sufficient basis for the assessment. At the other end of the pole is the system of *batai* or crop-share for which all statistics are practically useless, as any figures would depend upon ascertaining the actual produce, which would be impossible except in the

rare case of landlords who keep proper books. As for cash rents, I should say that the Settlement Officer should do his best to get 5 years' figures; but, in view of the fact that personal inquiry is necessary and that cultivators cannot usually remember the facts, even those figures for three years previous to the date of settlement will be doubtful except where there are in existence properly executed rent notes. Where, however, as in Bijapur, the system of rental is ordinarily one of mixed crop-share with an additional cash payment the difficulties noted in the case of the pure *batai* system render the collection of proper statistics almost impossible.

It will be seen therefore that it is quite impracticable to fix by law the number of years to be taken into account in view of the variation in conditions.

10. I see no objection as no harm will be done.

11. Fifty per cent. is a reasonable maximum and is the one that is adopted in the Punjab and the United Provinces. Where the rent is half the crop the assessment would then on this standard come to 25 per cent. of the gross produce, which would of course be a high assessment. But in point of fact we never work up to the actual maximum, and I would therefore deprecate its being placed any lower, since to reduce it would result in practically fixing a lower range of rates still with reference to the reduction in the general standard.

12. The scheme of permanent assessment in kind is so futile as hardly to be worth powder and shot. It is not worth wasting time over but a few of the objections to it are as follows:—

(a) At present our assessments are revised every 30 years which we are informed by Mr. Shivdasani "causes great heart-burning to the cultivator" and under the new scheme the assessments are to be fixed permanently in kind with the result that "the cultivator secure in the knowledge that his assessment cannot be raised" is to go on his way rejoicing. Yet according to the scheme the *cash* values of the grain assessments are to be revised every 10 years on the basis of 10 years' prices with the result of course that the assessments in cash will be changed. In other words the system substitutes a 10 yearly assessment for a 30-year one with changes in the assessment in cash just as at present, and as our present revisions are based mainly upon changes in prices the basis will exactly be the same. "Plus ça change, plus c'est la même chose". In the circumstances if the cultivator's heart burns under the present system it is likely to blaze under its substitute.

(b) It is difficult enough to find out the gross produce of a single field for one year and the mind absolutely boggles at the notion of endeavouring to discover the produce of every single field in the Presidency for 10 years and when there is super-added the obligation to find the average cost of cultivation for every field for the same period, the only result is stupefaction.

(c) Mr. Shivdasani has not considered the little item of cost which would submerge the finances of the Presidency for a generation; but the whole scheme is so hairbrained that it is not worth wasting space over.

13. I would not object to such a limit with shorter settlements but the result of the limit of enhancement combined with universal long term settlements is greatly to favour some districts such as Khandesh where the initial assessments were very low at the expense of other districts such as those of Gujarat where they were high. Hence some parts of the Presidency are bearing far more than their fair share of the cost of administration. With shorter settlements to be applied where the range of assessments was low it would be possible gradually to even up conditions without imposing too heavy burdens at one time on the districts with originally low assessments. With shorter settlements I think that the present limits of enhancement might be maintained. Very heavy enhancements, however justifiable in theory, are upsetting to the domestic economy of the cultivator, and it would be far better to take them by instalments, as it were, by reducing the period of guarantee.

14. *Vide* above.

15. While I would retain the law as it stands at present to meet with special cases I would reduce the normal period of settlement in practice by an amount which would vary with the individual case. This is of course possible under the existing law as the period of 30 years is only a maximum, but the practice is to make the maximum the minimum. The origin of the term of 30 years is given on pages 31-32 of the Survey and Settlement Manual. It will be seen that the reasons urged by Wingate upon Government were "to afford time for the renovation of the dilapidated resources of the country and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate." Further objects were, to render the land saleable, and bring it into the possession of people of capital and thus to check the continued sub-division of land. So far as the main object is concerned, that of renovating the dilapidated resources of the country, it may be said that the 30 years' period has fulfilled its functions but as for the rest, we have found the resultant success somewhat bitter fruit in the transfer of the land from the cultivators to the *sawkar*, and are now trying to repair our error. As for the question of improvements, what Wingate wrote was obviously set down in anticipation that improvements would be taxed at revision, as in fact was actually done at the first revision settlements, but now under section 107, Land Revenue

Code improvements are not taxed. It may therefore be said that the arguments which led to the enactment of the 30 years' term no longer hold good as a whole. The only argument in fact which can now be produced in favour of such a term is the upsetting effect upon the economy of the ryot which results from short-term settlements. But in the case of industry we do not hesitate to make a change in the rate of income tax at the shortest of intervals and it is difficult to see why the same arguments should not apply in the case of the assessment. Moreover, things move so fast nowadays that a term of 30 years is relatively far longer than it was in the past and it is not reasonable that the holders of land should not bear their share in the new burdens which are continually being imposed on the community. This is especially the case with the landlords who do not work themselves, but merely batten on the toil of the cultivators whose land they have often obtained by devious means. To this may be added the reasons I have given above, in the possibility of levelling up the burden of the land revenue between district and district by varying the period of settlement.

As for the argument that short-term settlements prevent the undertaking of improvements it is clear that so long as the present policy of basing enhancements solely upon general considerations which practically come down to a rise in prices, and so long as individual improvements are not taxed, short settlements can have no influence whatever in discouraging improvements—rather the other way in fact, as an assessment which is too low often has the effect of encouraging laziness in the cultivator when he can live off the land by paying merely a quit rent.

Personally I would make 20 years at the outside the average settlement and would not hesitate to reduce it to 15 years if possible though this could hardly be done now after the precedent of Sind.

16. As above.

17. I am afraid that the "advice" of the Standing Advisory Committee would be of little value as it would certainly be based on political reasons, while few if any would understand the subject of which they were talking. Moreover, conditions vary so very greatly in different parts of the Presidency that half the members of the Committee would be utterly at sea about the simplest facts. I am not aware that any such Committees exist in any other part of the world to deal with details of taxation which are not the business of the Legislature whose function it is to lay down the principles leaving their working to the Executive. To throw details such as this into the hands of the politicians is simply to ask for trouble without any countervailing advantage whatever.

18. The question of the taxation of improvements is by no means an easy one, as is indeed shown even in the form of the question now asked. Thus, it is not quite correct to say that improvements effected since the introduction of the Land Revenue Code have been entirely exempted from taxation, for new rice, *i. e.*, land converted from dry-crop to rice, was certainly given an extra assessment at the first revision settlements in Gujarat and the Konkan since the introduction of the Code, though to assess these lands at second revision has been held to offend against the principle of the non-taxation of improvements. Again, it is also not absolutely accurate to say that improvements in general are not taxed, as I shall shew when dealing with the system of sub-soil water assessment in Gujarat and the allied system in the Deccan, by which improvements are assessed, as it were, in bulk prospectively and not in detail individually. It is for this same reason that a proposal to alter the present methods of assessment and to tax improvements individually means a good deal more than merely making the necessary addition to the existing system by removing the exemption, for it also means the remodelling of the classification of the dry-crop soils in Gujarat and to a lesser extent in the Deccan and a fundamental alteration of the basis of the assessment of such lands. It must in any case be recognised that a change would mean the reversal of the policy which has been the accepted principle of the Bombay System for many years and which is backed by the solemn declaration of Government after very full consideration and afterwards embodied in the Land Revenue Code and in these circumstances it would not be possible to tax those improvements which were made under those provisions. It is only those improvements therefore which will be made after the law has been amended which can be taxed, and there will be unfair discrimination against these particular improvements. For these reasons the subject requires very careful consideration, more especially in the light of past history and the system of settlement; in which connection it will be necessary to refer from time to time to the history of the legal and practical history of the whole subject which is given on page 146 *et seq.* of the Survey and Settlement Manual.

The first point to be settled is what is meant by the word "improvement"? According to the principles implicated in section 107, Land Revenue Code, it means an operation which adds to the value of the holding carried out "by the labour or at the expense of the holder". But suppose the holder improves the tilth of the field by special expense in manuring, or if he digs out the bed of his rice fields so as to collect more water or if he re-arranges the bands of his fields to the same effect, or again if he divert a nalla so as to prevent washing away of the soil, or performs other similar operations, these are surely, "improvements" according to the definition, and in fact may affect the value of the holding very considerably; yet they have

never been taken to be improvements from the technical point of view and it has not been proposed to tax them. There is also another class of "improvement" which is very common in the Bijapur District which consists in placing embankments across dry-crop fields to encourage the deposit of silt. Such embankments are put up in hundreds and thousands every year and undoubtedly very largely increase the value of the lands; yet they too have never been regarded as "improvements" though they add very largely to the value of the land, and the improvement is permanent. Whether or no a proposal to tax individual improvements would include this class I do not know, but if so it would mean an enormous amount of reclassification of the soil. If not it must be recognised that to omit this class and to tax other classes would be very unfair to the latter as the all round value which is added to a field in this district by raising an embankment is considerably greater than that added to it by a well.

In point of fact the only classes of "improvement" which have been actually taken into account so far in the history of the Bombay Survey have been the cultivation of pot-kharab, the utilization of water, whether surface or subterranean, and the conversion of dry-crop into rice land; and as it is better to discuss the question at issue with reference to the actual facts rather than on theoretical lines only I propose to do so with reference to the last two classes. It is unnecessary to refer again to the first pot-kharab, for the whole question was settled at the time of the first revision settlements. With regard to the other two classes, it would not be possible to go properly into the case of the first class dealing with facilities for irrigation both surface and subterranean without covering an enormous amount of detail, so that for the purpose of this report I will confine myself to one particular case, that of irrigation from wells. At the same time however it is necessary to insist that this is only one particular case, even though it be the most important. I shall then deal briefly with the 3rd class of conversion from Dry-crop into Rice land.

A. Wells.

The question of taxation of this form of improvement has a long and interesting history which is summarised on page 154 *et seq* of the Settlement Manual. Under the Indian Systems of Settlement which preceded the British and before questions of principle began to be raised, lands watered by wells and called "Bagayat" lands were invariably taxed more heavily than dry-crop lands on the principle or lack of it that lands producing a larger income should pay more taxation. As will be seen from the typical example given on page 444 of the Survey Settlement Manual, lands watered from wells were assessed ordinarily in Gujarat at so much extra per bigha where there was a cash assessment, or where the system of Bhagvatai (crop-share) prevailed the extra assessment was realised in the greater value of the crop. When the British took over the Administration they continued the systems to start with, making variations from time to time, but as experience was gained the problem of the assessment of wells was found to be an exceedingly difficult one. Indeed, though nothing is easier than to talk of taxing wells it is much more difficult to put into practice. The possible methods are:—

- (a) to fix the area of land under the well and levy an extra tax per acre.
- (b) to levy an annual assessment according to the area watered.
- (c) to fix the tax at so much for each water bag used.

All of these methods were tried from time to time in the Gujarat survey, but none was found satisfactory. The first failed because it is not possible to fix any definite area as commanded by a well. This changes not merely with the seasons and the rotation of crops, but also with ownership, for it is often found that there are several owners in one well whose rights to take water vary. The second method is unsatisfactory because it entails annual measurement of the area watered with all the attendant dangers of corruption, not to mention the cost of annual survey. The third was also not approved, not merely because it entailed annual inquiries, but because the ryot was able to escape the tax by working double shifts on one water bag. Hence all the methods which had suggested themselves to the officers of the survey proved failures. I wish to emphasize this point in order to show that so far as wells are concerned the question of their direct taxation is not merely theoretical but practical also and that therefore before it can be decided whether to introduce such taxation it will be necessary to consider very carefully exactly what the new system is to be; otherwise the settlement department will find themselves up against the very same difficulties as those which confronted the officers of the original settlement.

The latter found a way out of the difficulty by the indirect taxation of wells through the Sub-soil water assessment system, the origin and history of which are explained on page 165 *et seq* of the Manual. The principle underlying this system is that there is in every "improvement" the utilization of a natural advantage without which the improvement could not come into existence. In the case of wells the natural advantage is the existence of a sub-terranean water supply which has only to be tapped by the energy of the field owner; hence, said the originators of this new system, where the existence of this advantage is proved we will levy a light additional tax on *all* lands proved to contain it and leave the utilization of the advantage to the land

holder free of extra taxation. This system has several advantages; it does away with the harrassment of the old system of direct taxation of wells described above, it is thoroughly in harmony with the rest of the system of settlement and survey, the main principle of which is to direct the soil classification to the *natural* advantages leaving the landholder to make the best use of them, and thirdly it was consonant with the principle of non-taxation of "improvements" directly.

I have dealt in some detail with the Gujarat system because it is the most important owing to the great natural facilities for irrigation existing in all those districts and it is unnecessary in a preliminary report of this kind to go into the case of the other surveys with the same fulness. It will suffice so far as the Deccan is concerned, to say that at the first revision settlements the lands commanded by actual wells were assessed by a complicated system or rather a series of systems, the details of which will be found on page 316 *et seq* of the Manual. Eventually however in the later settlements of Satara and Khandesh the Gujarat principle was adopted by the introduction of the system of "General Position Class" which is described on page 163 of the Manual, and which corresponds with the "Sub-Soil Water Classification" of Gujarat. In the Konkan only owing to the circumstances explained on page 168 of the Manual was the taxation of actual wells as such carried through completely by the complicated methods given on page 364 *et seq*.

It will now be seen what was meant by the statement made at the outset that "It is not absolutely accurate to say that 'improvements' are not taxed" for the Sub-soil Water Assessment of Gujarat and the allied systems *are* methods of taxing "improvements" not in detail but prospectively. If therefore the proposal now made to tax "improvements" individually is carried out, the results *inter alia* will be—

(a) that the whole of the classification system of Gujarat and parts of the Deccan will have to be revised at great expense so far as the Sub-soil Water Classification and General Position Class is concerned, for it is clear that it will be impossible to allow it to subsist when the *raisonne d'être* is gone;

(b) that in face of the fact that former Settlement Officers have tried methods of assessing wells direct and have, at any rate in Gujarat, failed to solve the difficulties involved, it will be necessary once more to face these same difficulties and frame new methods which are not at all likely to be any more satisfactory than those discredited in the past;

(c) that in place of a system which possesses the advantages of taxing at a light rate the possession of an advantage, leaving it to the field owner to make use of it without special taxation we shall be substituting a system which taxes energy and enterprise and goes against all previously accepted principles.

If the result would be a profit to the State there might be something to be said for it, but in fact the reverse will be the case for it will only be possible to tax wells constructed after the enactment of the revised Code and the State will *exhypothesi* lose the extra assessment at present derived from the Subsoil Water and allied assessments; and nothing is more certain than that the extra taxation derived from the new wells will not in any way make up for that lost by the abolition of these assessments. In these circumstances if the State is to gain nothing by introducing the new system there is no cause to disturb the existing system.

These considerations are altogether apart from others of a different kind, such as those connected with the policy of encouraging irrigation by wells as an insurance against famine which is obviously forwarded by the present and retarded by the proposed system.

I am therefore respectfully of opinion that before any conclusion as to the advisability of a change in the present system with regard to wells can be reached it will be advisable to make a very detailed study not so much of the abstract principles but far more of the practical difficulties involved and the financial results probable. It would also be possible to show that the same care would be necessary in dealing with all "improvements" due to means of irrigation provided at the expense of the landholder with respect to Dhekidiat lands in Gujarat, land watered from nalas and streams in the Deccan and also from "Pats". In fact the system of direct assessment of "improvements" could in few cases be introduced without radical changes in the existing system of assessment and an alteration of the classification which would also mean a change in the law.

B. Conversion of Dry-crop lands into Rice.

This is the second class of typical "improvement" the proper treatment of which occasioned considerable controversy at the time of the 2nd revision settlements, the history of which is given on page 177 *et seq* of the Manual. And that the controversy is not yet over may be seen from the correspondence regarding the question of the assessment of Position Class lands in Karjat Taluka of the Kolaba District (*Vide* my report to Secy. Revenue Department No. Survey alien, dated June 25th, 1924, in comment the Settlement Commissioner's Note of October 16th, 1923). The questions involved in the taxation of this class are different from those in relation to wells. The areas converted are usually identifiable with ease and

can be measured up and assessed without any more difficulty than was experienced in assessing the so-called "old rice lands" at the original or the "New rice lands" at revision settlement. There is again no question of encouraging conversion as a measure against famine and the profits of conversion are often considerable. There is, therefore, no real reason apart from general policy why this class of "improvements" should not be assessed at revision. As to what actually was done I may venture to refer to paragraphs 8 and 9 of my report No. Survey alien referred to above. It is unfortunate that, for the reasons given in that report, the question is not dealt with in detail in the Settlement Manual. As my report shows, the question of the taxation of this class of "improvements" so far as the greater part of the Konkan is concerned was attempted to be solved at the first revision settlements, by the system of "Position Class" which corresponds to a certain degree, though not exactly, to the system of "Sub-soil Water Assessment" in Gujarat. As however I have also shown the system is not satisfactory, in that the lands actually capable of being converted have not been properly marked out by the classers and if the question of assessing this class of "improvements" is really to be taken up it will have to be otherwise than through this system.

The real difficulties in assessments however are first, past history and secondly, the methods to be adopted. As has been remarked above it will only be possible legally to assess rice lands converted after the date of the amendment of the law and even then only such lands as may be found to have become converted after the end of the currency of the present period of guarantee—which in the case of a large number of talukas means nearly 30 years. But when that time comes how will it be possible to discover which are these exact areas? and also how are they to be distinguished from those which have been converted to rice during the currency of the previous settlement which *ex-hypothesi* are to be exempted from extra assessment permanently? We have no record of these latter areas by means of survey and it would be impossible to trust the figures of the Crop Record which as I know from practical experience are exceedingly unreliable. Besides, the two classes of areas would be mixed up together in the same field in inextricable confusion and it is difficult to see how they would be distinguished.

I must confess that these difficulties seem to be insuperable. But supposing that it is possible to evade them, then there is no reason in principle why the conversions should not be assessed, though as already remarked it cannot but be unfair to assess this class and to leave unassessed the conversion made under the protection of the present law. If however assessment is to be made then I am strongly of opinion that the system should be that followed up to the present by which the lands converted are newly and permanently assessed at the time of revision settlement and that no attempt should be made to deal with each one individually on the principle of taxation after a number of years. To deal with each case individually would mean an enormous mass of correspondence together with calculations of cost, etc., and in fact it would probably be necessary to lay down that no conversion should be allowed without notice to the Mamlatdar.

The examples given will, I venture to hope, illustrate the difficulties involved in a change in the present system and I am of opinion therefore that before any action can be taken it would be necessary to go into the whole case in great detail with reference to the different classes of "improvement" and not to merely theoretical grounds.

19. I have nothing more to say about the principles of assessment but I should like to refer to what appears to be the need for far more economic inquiry as to the actual incidence of the assessment and its economic effect. There is in the record of rights a vast amount of material which however is only dealt with spasmodically at the time of individual settlements of talukas which means that they lie unregarded in the case of those districts for (until?) the period of settlement is over. I admit the difficulties, but the preparation of more statistical data on the lines of those adopted by Dr. Mann in his inquiry into the economics of an Indian Village in the Poona District would be very useful. It would probably necessitate special duty for this purpose, but it seems very desirable that investigations of this kind should be widely undertaken.

Another point of a somewhat different nature is the need for spreading a knowledge of the principles and practice of the system of settlement in general among the educated public. From the reply received from local people to this questionnaire as well as from the debates in Council and Mr. Shivdasani's memorandum it is clear that there is the most appalling ignorance among the educated public as to the most elementary points about the system and there can be no doubt that this ignorance constitutes a serious political danger in present circumstances. The Survey and Settlement Manual does contain a statement of the history and principles, but it is now out of print and is in any case rather too detailed for ordinary consumption. What is wanted, I think, is a summary of the history for popular consumption, dwelling on the main points and giving a bibliography, so that inquirers can proceed further.

R. G. GORDON,
Collector of Bijapur.

No. Cf. 1037 of 1924,
Bijapur, 25th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to enclose herewith answers to the questionnaire, forwarded to me by the Collector of Bijapur.

I have the honour to be,
Sir,

Your most obedient servant,

R. K. KEMBHAVI,

President, District Local Board, Bijapur.

Answers.

1. No.
2. I propose the following principles—
 - (1) nature of soil,
 - (2) certainty or otherwise of rainfall,
 - (3) area of the holding,
 - (4) distance from a big town or market place.
3. No.
4. Assessment should be based on the average production in the land for the last five years. Valuation of crops to be made on the value as existing in each of those five years.
5. No.
6. There should be no distinction.
7. No answer is needed in view of my reply to question No. 3. However I think the best means is as follows :—
 - (1) If the land is leased on cash rent, the average of the cash rent for the last five years, minus the average amount spent each year by the landlord for improvement and other necessary charges. If the land is not leased on cash rent then the average rent of adjoining lands to be calculated as per above process.
8. No.
9. The question does not arise.
10. No.
11. The question does not survive in view of reply on question No. 10.
12. The scheme of recovering assessment in kind is not practicable.
13. No.
14. I consider the following would be the fit maximum—
 - (1) twenty per cent. for a group or a taluka,
 - (2) thirty per cent. for a village,
 - (3) forty per cent. for each individual.
15. Yes.
16. No answer is needed.
17. Yes, I favour the idea of appointing an Advisory Committee consisting of—
 - (1) officials,
 - (2) non-official members of the Legislative Council,
 - (3) two big local landholders with agricultural experience to examine these proposals and advise Government upon these.
18. I approve that the improvements effected since the introduction of the first settlement should be exempted from assessment.
19. I have no other remarks or suggestions to make.

R. K. KEMBHAVI,

President, District Local Board, Bijapur.

No. 217 of 1924:

Muddebihal, 23rd September 1924.

To—The President, District Local Board, Bijapur.

Sir,

With reference to your No. Clf. 994, dated 13th ultimo, I have the honour to serially reply as under, to the questionnaire proposed by the Land Revenue Assessment Committee :—

1 and 2. I accept the general principles as laid down in section 107, Land Revenue Code, with this reservation that Government assessment policy must be permanent but revision must be made if only the landlords wish for it. Greater value of land depends upon the resources of the landlord. If he spends money in removing all the weeds in the land, in building bunds to prevent soil being drained away by rainwater and in introducing well irrigation by sinking wells. The value of such lands improved by the personal resources of the landlord is exempted by the exception to section 107, Land Revenue Code. As most of the greater value of the land falls thus under the exception, Government cannot, in good conscience, make any enhancement. Therefore, the power of revision must rest with the landlord, who, owing to the poor resources, leaves his land to nature. It then becomes weedy and all the best soil is drained away to his neighbouring land. Under such circumstances it is unjust to pay at higher rate of assessment, which was settled when his land was superior in value.

The permanent settlement policy of Government on their side will encourage the landlords to make much more improvements.

3. I don't agree.

4. Agricultural assessment should be based on the nature of the soil. This soil, in our part of country, is fourfold.

(i) Deep and hard black soil, fit to grow wheat and any other crop.

(ii) Shallow and soft black soil or red muddy soil capable of growing any crop except wheat.

(iii) Red or sandy soil capable of growing only the 'Mungari' or earlier crops.

(iv) Hard murum soil capable of yielding only 'bajri' and 'mookani'.

The following is the table of assessment per acre :—

Serial No.	Class of soil.	Assessment Rent.		Remarks.
		Minimum.	Maximum.	
		Rs. a. p.	Rs. a. p.	
1	1st class soil. ..	0 12 0	1 0 0	
2	2nd Do. ..	0 8 0	0 12 0	
3	3rd Do. ..	0 4 0	0 8 0	
4	4th Do. ..	0 1 0	0 2 0	

5. Yes. Those landlords who don't cultivate their lands themselves get only $\frac{1}{2}$ or $\frac{2}{3}$ rd produce and hence non-cultivating landlords' lands should as a rule, be assessed at $\frac{1}{2}$ of the scale shown above.

6. As above.

7. To find out the real rental value is very difficult; hence I don't approve of it.

8. In view of the above answer this question does not arise.

9. As above.

10. I don't agree to it.

11. If at all Government decide a maximum percentage it should not be 50 per cent. 1/10th of the produce belongs to the State. This is the maximum percentage.

12. Assessment in kind is quite impracticable in these days. It is just no doubt. But, it must be considered that even in the king Bharata's time, when the people were said to be very honest, the ryots used to deceive him.

13. As I have said above in paragraph 11, that Government should not enhance the maximum limits, this question does not arise. But, however, I can say, the maximum limits are too high. Those limits should not be adhered to.

14. Government should not assess more than the maximum rates given above.

15. 60 years, instead of 30 years, would, in my opinion, be the reasonable normal period of settlement in the Presidency propper.

16. As said above.

17. The Minister in charge of Agricultural Department, with an Advisory Board, as suggested in the question, should be the final authority on settlements.

I think, there will be no use of more Advisory Committees, as suggested in the question.

18. I approve of the permanent exemption. They should not be taxed more at any period of time.

19. If soil is the basic principle for assessment, its realisation must depend upon rainfall. As nature is infallible, there can be no deception on either part. Every Panchayat Body and School Head-master, with the help of the Village Officers, should maintain a rain-guage. The rainfall must be reported to the Mamlatdar immediately the next day. A register should be kept. Mamlatdars and Prant Officers must inspect the rain register. The following is the table of rain that is needed to the different soils :—

1st class soil, 15 to 20 inches from June to October.

2nd class soil, 10 to 15 inches from June to October.

3rd and 4th class soil, 10 to 15 inches from April to October.

If this quantity of rain is reported the presumption should be that there is 12 to 16 annas crops. The burden of proving to the contrary rests with the villagers. They can apply to the Prant Officer, who should at once, before harvesting is over, proceed to the place and satisfy himself about the truth. The Prant Officer should, with the assistance of the village pancha investigate into the matter and make a report to the Collector, for necessary action. The cost of cultivation in those days generally comes to $\frac{1}{2}$ produce. If the produce is less than eight annas the realisation of assessment must be postponed till next year. If the produce is less than four annas the assessment should be written off.

The present system of annewari is very defective. Till the harvest days one cannot say what would be the yield. If any unfavourable wind blows it damages the crops completely even at the late stage before which the present annewari is settled. Rain and wind must simultaneously help the crops. I propose that there should be annewari committees in each village. They should report to the Mamlatdar about the annewari of their village just before the crops are cut down. Circle Inspectors and Mamlatdars will be a check on these committees. If this proposal is carried out and real sympathy shown to the ryots, the ryots will be relieved of their starvation pangs.

In turning to our district in particular the rainfall in this district is scanty and irregular. From experience it may be said that at an interval of every two years, there is a failure of crops. Irrigation, the experts say, is impossible. If Government have no mercy and sympathy the ryots are really undone.

In expressing my views as above I submit that the Land Revenue Assessment Committee may be requested to kindly consider all these points and recommend to Government a liberal policy.

I have the honour to be,

Sir,

Your most obedient servant,

A. J. DESHPANDE,

President, Taluka Local Board, Muddebihal.

No. Clf.—994.

Dated 26th September 1924.

Forwarded with compliments to the Collector.

R. K. Kembhavi,

President, District Local Board,
Bijapur.

No. 309 of 1924.

Bagalkot, 30th September 1924.

To—The Collector of Bijapur.

Sir,

With reference to your letter No. R.E.V.—238, dated 6th September 1924, to the President, District Local Board, Bijapur, I have the honour to state that I take the liberty of writing to you direct only to save delay that has unavoidably occurred in answering the questionnaire so kindly sent by you for the information and opinion of the President of the Taluka Local Board.

1. Yes, I do accept the principle.
2. No alternative necessary.
3. No.
4. The agricultural assessment should be based on the productivity of the particular lands.
5. Any distinction between cultivating and non-cultivating landlords is unfair and inconvenient. A cultivating landlord may be a non-cultivating one and *vice versa* at a future date, or a person may both be a cultivating and a non-cultivating landlord. That will depend upon his circumstances in life and that will be a question of his choice.

6. Nil.

7, 8 and 9. This is not quite easy. However a reasonable return for the price paid by the purchaser of lands has to be taken into consideration and the rental value fixed accordingly. At least six per cent. (6 per cent.) as calculated on the current rate of interest ought to be the return to the landlord on the actual investment on lands, or the value should be ascertained by local conditions of the productivity of the soil.

10 and 11. Fixing the value of the land according to the above scale I would fix 1/6 as the maximum that the State should be entitled to take. This was fixed by our ancient Manu, our law-giver many many hundred years ago.

12. Yes, I would consider this scheme quite reasonable and practicable.

13, 14, 15 and 16. I would propose permanent settlement in kind to be recovered in cash. Under no circumstances should there be an alteration. So that the agriculturist whether he be a cultivating or non-cultivating landlord will have full scope to invest any amount in his lands by way of improving them without the fear of increasing his share of contribution to the Government.

17. This question does not arise when permanent settlement is established.

18. The settlement should be permanent and the assessment should no further be increased.

19. In fine the principle for the State ought to be only to claim a certain revenue from the lands in the country. Such revenue should be based on the actual produce of the land, according to the scheme laid down by Mr. Shivadasani, M.L.C., in Appendix II.

The Government need not interfere with the relation between the landlord and the tenants. Leave them to themselves. Give them free scope. They have a certain relation with each other and they are responsible to keep it as best as they could without risking each other's interest. In a district like ours where rains are so capricious and famines so repeated, the rents of lands are not always recovered according to the expectations of the landlord. He has to mind his tenant's finances also as their fates are interdependent. Our rural population of to-day—I mean our agriculturists—has grown so indolent and so much after unnecessary comforts that he has run into permanent insolvency. The caprice of nature has not increased the productivity of the soil if not actually reduced it. The agriculturists being a conservative is solely adhering to his profession without caring to supplement his income by any other industry. The result is, he is always indebted. If this state of affairs continues, that class is likely to vanish and agriculture will have no attraction. This is our experience of this District. Therefore there is no room for any enhanced taxation on lands.

I am not against the principle of added taxation however. On the contrary I firmly believe that if we want to compete with other nations in point of all the present day civilizations we must see that the administration should have adequate funds at their disposal. But I only mean that taxation should be fairly distributed over all and proportionate benefit should be earned by the tax-payer. He should have a fair margin to maintain himself in peace of mind after paying his contribution to the State. With these remarks I beg to close my observations on the subject.

I have the honour to be,

Sir,

Your most obedient servant,

(Signed) S. D. JATHAR,

President, Taluka Local Board, Bagalkot.

No. 6238 of 1924.

Dharwar, 3rd October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B.—24, dated 28th August 1924, I have the honour to submit herewith my reply to the questionnaire :—

1 and 2. Yes ; but I beg to suggest that the methods of arriving at " Profits of Agriculture " should be defined. It is generally the value of the produce *minus* the cost of cultivation. The average per acre produce in different kinds of soils and its value over a series of years can be tabulated from careful enquiries but the cost of cultivation including as it does the main item of up-keep and depreciation of live stock over good and bad years requires careful calculations.

Both items, *viz.*, value of produce and cost of cultivation per acre are required to be worked out on the average unit of a holding, cultivated by a pair of bullocks in different tracts. If the idea of defining the methods is approved I may contribute towards such an attempt. I may further suggest that opinions of local agricultural officers should be invited when revision settlement is effected in any taluka.

3 and 4. Long term leases and profits of agriculture are generally correlated, but I am not prepared to state that annual rents have got the same correlation. They are more or less based on speculation. Rental value is no doubt a good basis for assessment but I am afraid that long term leases are now-a-days disappearing. I am of opinion that " Profits of Agriculture " should definitely be arrived at and rental values reduced from these. The average existing rents in a tract should serve as check figures.

5 and 6. I am in favour of distinction between cultivating and non-cultivating landlords. Peasant proprietorship generally means better cultivation and more production. It also means higher profits and more revenue to the State. Concession to the cultivating landlords is likely to stimulate agricultural industry by penalising idleness. The number of peasant proprietors is declining owing to many reasons which I may not enter into here and the concession may serve to help the situation. This concession may also attract more intelligent class of men with better means to farming. The non-cultivating landlord should be made to pay 25 per cent. more than the cultivating landlord.

7, 8 and 9. Under the existing conditions of land, labour and capital, the rental value stands very near to half the profits of agriculture in dry farming. The profits of Agriculture in various tracts should be carefully worked out and rental rates reduced from the same and compared with fairly long term leases extending over a period of 5 years or more.

Annual rents in open competition are often based on speculation. Care should be taken to avoid these and very low rents which generally go with a condition to improve the land affected in one way or the other.

10 and 11. I consider that a maximum percentage of the rental value (reduced from the profits of agriculture) should be fixed as the assessment the State is entitled to take. 50 per cent. would be too high especially in the case of cultivating landlords. Profits in dry farming are very limited and cannot possibly meet this. The present assessment works at 12 per cent. in the Southern Division. The maximum may be fixed at 25 per cent. in the case of cultivating and 40 per cent. in the case of non-cultivating landlords.

12. I am not in favour of permanent assessment. The maximum may be fixed and the actual should vary according to the circumstances of the state.

I do not quite follow why Mr. Shivadasani makes distinction between capacity and productivity of the land. Capacity means, I believe, capacity to produce. If he means the actual production it is very difficult to arrive at it under the same conditions of rain-fall, soil and climate. It may vary with the skill of the cultivator. Average is what is needed. I think the word capacity means that. Negligence in cultivating may even end in total failure.

In the case of fixing the assessment in kind too, we shall have to consider the productive capacity of the land under the average existing conditions of husbandary in a tract and not the actual production which may differ widely in different individual cases.

If it is a question of fixing the assessment once for all it is no doubt advisable to fix it in kind and raise it in money value at rates fixed for different periods but one difficulty arises. If the prices fall the total revenue falls and I don't think it is possible to make corresponding reduction in the State expenditure since payments are fixed in cash and cannot be changed so frequently. Many more difficulties step in if the assessment is fixed once for all in cash. I am not in favour of fixing assessment permanently either in kind or cash and I need not deal with this question any more.

13 and 14. If 33 per cent. is to be the maximum for a group or taluka I don't quite follow why the percentage for a village should be 66 per cent. and for an individual 100 per cent. I feel

it is enough if they be 40 and 60 per cent. respectively except under exceptional circumstances where in original assessment has been wrong. I propose 33, 40 and 60 per cent. maximum in general and that cases deserving more than this should be reported to Government with definite proposals for necessary sanction.

15 and 16. I consider that the present period has worked satisfactorily and that there is no need of making any changes.

17. I am in favour of the idea of appointing the proposed Advisory Committee. Popular grievances if there be any would be ventilated through that Committee and the Government will have also popular view before them before passing final orders. The Committee should be advisory.

18. At the present stage of agriculture when profits are not inducing I am inclined to feel that land improvement should be encouraged and should not be taxed.

19. I have only one remark to make and that is efforts should be made to define the methods of arriving at agricultural profits on which the bases of assessment should exist. A Committee may be appointed to consider the matter and prepare a schedule.

I have the honour to be,

Sir,

Your most obedient servant,

S. S. SALIMATH,

Deputy Director of Agriculture, S. D.

Replies to questionnaire given by Rao Saheb S. A. Nadkarni, member, Taluka Local Board, Ankola, in consultation with some of the cultivating and non-cultivating landholders of Ankola Taluka in North Kanara District, as per requisition of the Secretary, Land Revenue Assessment Committee, in his letter No. 1790-B.—24, dated 28th August 1924.

Replies.

1. The principle of assessment laid down in S.—107-L.R.C. is based on the recognition of necessity of revisions of assessment. We do not accept the principle.

2. We are for a system of permanent assessment of land revenue as an alternative to that of revisions of assessment.

The scheme we would like to propose for a permanent settlement can be laid down as follows :—

(a) For reasons sufficiently dealt with and substantially approved by Settlement Officers as well as by the Government in the reports relating to the revision of settlements of the Kanara District and especially of the coastal talukas, such as the difference of conditions in the inland tract, facilities of cultivation, value of land, advantages and disadvantages of physical and natural situations and cognate economic factors, the present groups be maintained, tolerably in tract and the assessment per group now fixed to be maintained as permanent.

(b) This rate of assessment per group may vary every 20 years to the extent of rise and fall of average prices of produce during the preceding 20 normal years. The question of price to be determined by a standing prices committee partly elected by the Taluka Local Board voters and partly nominated with a non-official two-third majority.

3. We answer the question in the negative on the ground that a general rule on this principle will be positively unjust and harmful for conflicting factors mentioned in (2) (a) above.

4. The existing comprehensive system is preferred by us, as it takes into account the rental value and all other factors on the principle of assessments.

5 to 6. We are not for the distinction or any other distinction, the principle being unsound and impracticable in economics.

7 to 11. For our scheme of permanent assessment, we do not feel the necessity of discussing the points in the 5 questions.

12. It is partially impracticable so far as the district of Kanara is concerned. Our scheme in No. 2 above is a practicable substitute.

13 to 16. These questions require no answers as we recommend under question No. 2 above the abolition of revisions of assessments.

17. If the present system of revisions of assessment is not to be altered and all alternative schemes for a permanent settlement are rejected, we should support the idea of appointing a standing advisory committee as proposed in the question. We wish the functions and powers of such a committee should be mandatory rather than advisory.

18. Public opinion is strongly against taxing improvements in land, as it would be most discouraging and harmful to the improvement of agriculture. We are against any proposal for taxing land on this score.

19. We have not much to add to what we have already stated as regards the principles of assessment, except to repeat that we whole-heartedly favour a scheme of permanent settlement as outlined in No. 2 above. The advantages of permanent settlement over that of any other system are undoubted and indisputable in economics. Under our proposals the Government can share in the profits due to rise in the price of agricultural produce, etc., as provided for in section 107, L. R. O. As regards the rate of assessment *per group* as laid down at present, we beg leave to state that the rate per acre of land in Kanara is, excluding three districts in Gujarat, the highest in the presidency. We only suggest that it may be made permanent to mutual advantages on condition that the Forest Privileges which the landholders both cultivating and non-cultivating enjoyed from time immemorial should be conceded to them as they were in 1890. The high rate of assessment being originally fixed on the recognition of the undisturbed enjoyment of our Forest privileges, etc.

Ankola, 1st October 1924.

S. A. NADKARNI.

No. L. F.—2730 of 1924-25.

Office of the President, D. L. B., Kanara.

Karwar, 2nd October 1924.

To—The Secretary, Land Revenue Committee, Bombay.

Sir,

With reference to your No. 1790-B—24, dated 28th August 1924, I have the honour to forward my reply to the questionnaire as follows in consultation with some of the leading members of the District Local Board.

1. Yes, in the absence of a better system.
2. The proposed scheme of permanent assessment in kind recoverable in cash may with advantage be tried.
3. Yes, provided it is worked out on an average rental value for 20 years immediately preceding the year of new settlement.
4. None for the present, as the principles laid down in section 107 of Land Revenue Code are almost sound.

5 and 6. No distinction be made between a cultivating and a non-cultivating landlord as it would amount to taxing labour in both cases. Because if a non-cultivating landlord is taxed he will naturally recover it from his tenant.

7. The Record of Rights maintained by Government is the best means of arriving at rental value of lands. Where such statistics are not available the rental value of neighbouring lands having such statistics should be taken as a basis.

8. The average of about 20 years excluding years of abnormal prices may be taken as a basis to ascertain real rents.

9. 20 years immediately preceding the year of settlement excluding abnormal years should be taken into account.

10. Certainly not. It will be the whole rent got by the landholder.

11. I think not exceeding 12½ per cent. of the rental value is the reasonable maximum percentage that may be recovered by Government.

12. The scheme seems practicable—but the difficulty is in maintaining an efficient machinery in estimating the rent in cases where statistics are not available. The 10 years' interval for revaluation should be changed to 50 years.

13 and 14. These questions do not arise if permanent assessment in kind is to be fixed, if not I would propose that the maximum limits of enhancement should be 25 per cent. for a taluka, 33½ per cent. for a single village and 50 per cent. for an individual holding.

15 and 16. The normal period of settlement should be fixed at 50 years for the whole of the Bombay Presidency including Sind.

17. Yes. Such a committee must be appointed. The committee must have power to co-opt different members from different districts when the conditions of those districts are to be considered.

18. Improvements effected since the introduction of the first settlement should be permanently exempted from assessment.

19. It appears reasonable that assessment of land is to be revised every fifty years to meet the exigencies of the State. But there should be no changes in the rules of the Forest privileges hitherto enjoyed by the people, so that they may not be put to loss for want of Soppi or Tarku for manure and other agricultural requirements. In the interior villages of Kanara where patches of cultivation are situated between thick forests, and in Mundgod and Supa Pethas and Halyal and Yellapur Talukas it is noticed that the crops raised are greatly liable to ravages of wild animals. Many a cattle used for agriculture are devoured by tigers causing heavy loss to the cultivators. It is therefore necessary to take into consideration all these points in revising the rates which should be fixed at the minimum and not at the maximum.

I however send herewith copies of replies received from two of the members.

I have the honour to be,

Sir,

Your most obedient servant,

V. A. COELHO,

President, District Local Board, Kanara.

No. 181 of 1924.

Bijapur, 1st October 1924.

To—The President, District Local Board, Bijapur.

Sir,

With reference to your No. Elf. 994 of 13th September 1924, I have the honour to submit herewith a copy of the Resolution of the Taluka Local Board passed at their meeting held on 27th September 1924, called for therein.

I have the honour to be,

Sir,

Your most obedient servant,

Illegible,

President, Taluka Local Board, Bijapur.

No. Elf. 994 of 1924.

Bijapur, 2nd October 1924.

Forwarded with compliments to the Collector of Bijapur.

Illegible,

for President, District Local Board, Bijapur:

Forwarded with compliments to the Secretary, Revenue Assessment Committee, in continuation of this office No. R.E.V.—238 dated the 1st instant.

Bijapur, 1st October 1924.

Extract from the proceedings of the general meeting of the Taluka Local Board, Bijapur, held on 27th September 1924.

“(3). The questions put by the Land Revenue Assessment Committee and replies thereon are as follows :—

Replies.

1. Yes.
2. The question does not survive in face of Resolution No. I.
3. No.
4. On the quality of the land as determined by survey officers.
5. No.
6. Unnecessary in view of the Resolution of Board on the 5th question.
7. As the rates vary and famines occur often, assessment should be taken up as the basis.
8. No.
9. The question does not arise in view of the reply or Resolution on question No. 8.
10. No.
11. No.
12. We do not consider that the scheme would be beneficial and workable both to the Government and the ratepayers.
13. No.
14. We think that the maximum limits of enhancement should be 30 per cent. for taluka, 50 per cent. for single village and 60 per cent. for a single individual.
15. Yes.
16. The question need not be answered in view of Resolution on question No. 15.
17. We resolve that the question of enhancement should be decided by the advisory Board as intended to be formed in the proposal.
18. We approve of the present system.
19. No.

Illegible,

President, T.L.B., Bijapur.

No. Mis. S.R.—1768.

Dharwar, 4th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Reference :—Your No. 1790-B/24 dated 28th August 1924.

Sir,

I have the honour to enclose my answers to the questionnaire sent with your No. 1790-B/24 of 28th August 1924.

2. I have consulted Deputy Collectors in this district and enclose the reply* of Mr. V. H. Naik, with which in the main I agree and which deals exhaustively and I think wisely with the questions raised.

3. Generally I think the suggestions involved in your reference incline far too much towards undue interference with the operations of farmers. In such matters of administration, the ideal in my opinion should be that the State should get its fair share of the profits of agriculture or any other industry the success of which depends on the general facilities provided by the State. Apart from that farmers should be left to work out their own prosperity and should be as little as possible hampered by considerations as to whether such and such a policy will involve them in greater liabilities to Government. Assessments in any degree based on the actual crops grown by cultivators rather than on the general facilities available from the land occupied and its surrounding advantages cannot fail to expose the cultivators to a greater amount of "bureaucratic" interference than should be the case. I notice that the suggestions under reference emanate from a gentleman who comes from Sind; in that province, in my belief, the minute investigation by Government Officials of the operations of the agriculturists, though at present it may be still necessary owing to local circumstances, is a system which is neither profitable to Government nor satisfactory to landholders and should when possible be replaced by one more nearly resembling that now prevailing in most of the Presidency.

I have the honour to be,

Sir,

Your most obedient servant,

J. MONTEATH,

Collector of Dharwar.

Answers.

1. Yes.
2. No answer necessary.
3. No. Rental values may be used as a check or guide in fixing assessment. They themselves are too fluctuating and too dependent on circumstances which should not influence Government in deciding on what are equitable rates to form a safe foundation for Government revenues.
4. On the present considerations, soil fertility, climate, local advantages and proximity to markets, etc.
5. No. (One Deputy Collector considers that non-cultivating landlords should pay 10 per cent. more than cultivating landlords, since their occupation tends to involve the State in loss. I do not agree with him however.)
- 7, 8 and 9. By ascertaining real rents paid during three preceding normal years, in the neighbourhood, and taking an average.
- 10 and 11. Yes. A maximum of 50 per cent. is not unsuitable, though two of my assistants would fix it at 25 per cent.
12. No; it would be too harassing to the cultivator, involve too much uncertainty and would, in my opinion, afford no reasonable basis for assessment if a cultivator is to be allowed to manage his property according to his discretion.
- 13 and 14. Existing maxima may remain.
- 15 and 16. No alteration necessary.
17. So long as the Committees are recognised as advisory only, their formation would be advantageous and their existence would tend to obviate misconception.
18. Improvements should not be taxed.
19. To avoid misconception, not with a view to correct any abuse, I agree with Mr. Naik that the various considerations on which a Settlement Officer is bound by executive order to act as general principles might be legalized.

J. MONTEATH,

Collector of Dharwar.

4th October 1924.

No. 495 of 1924-25.

Office of the Taluka Local Board :
Bail Hongal, 4th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B-24, dated 28th August 1924, and received through the Collector of Belgaum under his No. L.N.D.-520, dated 10th September 1924, I have the honour to enclose herewith a statement containing replies to the questionnaire regarding the land revenue assessment.

I have the honour to be,

Sir,

Your most obedient servant,

(Illegible),

for President, Taluka Local Board, Sampgaon.

Replies.

1. I accept the general principles of assessment laid down in section 107 of the Land Revenue Code.
2. *Nil.*
3. I do not agree that agricultural assessments should be based on the rental value of lands.
4. They should be based upon the net produce of the fields.
5. No distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.
6. *Nil.*
7. *Nil.*
8. Yes.
9. Ten years.
10. Yes.
11. I do not consider that 50 per cent. is a reasonable maximum ; it should be 33 per cent.
12. Yes.
13. No.
14. I would fix the maximum limits of enhancement at 33 per cent., 45 per cent. and 60 per cent. respectively for a group or taluka, for a single village and for an individual holding.
15. Yes.
16. *Nil.*
17. I favour the idea of appointing a Standing Advisory Committee, consisting of officials and non-official members of the Legislative Council with a majority of the latter in order to examine these proposals and to advise Government upon them before they are brought into operation.
18. The improvements effected since the introduction of the first settlement should be permanently exempted from assessment.
19. The draft scheme prepared by Mr. H. B. Shivdasani, M.L.C., entirely meets my approval.

(Illegible),

for President, Taluka Local Board, Sampgaon.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee.

Sir,

In answer to your No. 1790-B/24, I beg to submit the following answers to the questions put by the Land Revenue Assessment Committee, in consultation with the members of the Association.

1. The Association accepts the general principles laid down in section 107 of the Land Revenue Code, but while accepting the principles it wants to bring to the notice of the Committee that the profits of agriculture have not at all increased during the last 50 years (improvements not being liable to enhancement).

2. The second question does not survive in view of the answer to the above question.

3. The Association agrees with the principles that agricultural assessments should be based on the rental value of lands.

4. This question does not survive in view of the answer to the above question.

5. The Association is of opinion that there is no reason to make a distinction between cultivating and non-cultivating landlords in fixing assessments.

6. This question does not survive in view of the answer given to the above question.

7 and 8. The best means of arriving at the rental value of lands is in the opinion of the institution to ascertain the actual rent paid by tenants to landlords during the years immediately preceding a revision settlement, the years of famine including.

The prices cannot be a test to ascertain the rental value of any land. Money as a means of exchange has become an injurious organ due to several other political causes not within the scope of the agricultural sphere.

9. The years of ascertaining actual rents referred to in the above answer should be at least 12.

10. The maximum percentage of the rental value should be fixed as the assessment the State is entitled to take. The percentage should be fixed in kind and not in money.

11. The Association thinks that 50 per cent. is never a reasonable maximum. In the opinion of the Association $\frac{1}{3}$ th of the rental value can be fixed as the maximum which the State is entitled to take.

12. The Scheme for fixing a permanent settlement in kind but recovering it in cash at rates to be fixed at short intervals is practical in the opinion of the Association.

Before 1865 the assessment in this district was recovered in the above manner and the Revenue Department was not required to undergo any more expenses therefor.

13 and 14. In view of the opinion of the Association that the maximum should never be more than $\frac{1}{3}$ of the rental value of the land, the Association is not particular about the maximum limits of enhancement and quite agrees with present limits. But if the maximum assessment is to be ascertained at any other percentage the Association thinks the present limits are rather exorbitant. Enhancement at 33 per cent. for an individual holding, 20 per cent. for a single village and 12 $\frac{1}{2}$ per cent. for a taluka would be in the opinion of the Association a fair and reasonable one.

15. If the settlement cannot be fixed permanently as suggested above, the present normal period of settlement (30 years) is in the opinion of the Association a reasonable one.

16. This question does not survive in view of the above answer.

17. The Association favours the idea of appointing a standing Committee consisting of official and non-official-members of the L. C. with a majority of the latter and with a non-official president in order to examine the proposals submitted by the Settlement Officers, Settlement Commissioner and the Revenue Commissioner. The Committee should not be an advisory Committee only, as advisory Committees are found to be almost useless. The Committee should examine the proposals and the recommendations made by the Committee should be accepted by the Government.

18. As provided by the provisos to sections 106 and 107 improvements ought to be permanently exempted from assessment.

19. In answering this question the Association thinks of adding certain remarks. So far as the Ratnagiri District is concerned it has got its special features. The whole land was once fallow and unpopulated and could not yield any income either to the landlords or to the State. The landlords (now called Khots) spent a lot of a money, brought the lands under cultivation and brought tenants with them. For this, most of them got sanads during the time of the Mahomedan Rulers of Bijapur and the Peshwas confirmed these sanads. The assessment payable to the State was also fixed and the landlords used to pay it. The British Government

too had been receiving the same amount till 1865. In 1865, survey settlement was introduced and then too the assessment was fixed in view of the payments then made. The word "Jama" has been used with a special meaning. In certain villages the assessment was found to be exorbitant and a remission was required to be made. The assessment has been revised in several talukas during the last 10 years and it has been found that no perceptible enhancement was necessary. The Association, therefore, submits that the present settlement of this district is apt to be made fixed permanently.

I beg to remain,

Sir,

Your most obedient servant,

KHOTSAHIB BALKHOT MUKADAM.

President, Khoti Association, Chiplun.

Chiplun, 1st October 1924.

No. L.N.D.-520.

Belgaum, 8th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Your No. 1790—B-24 of 28th August 1924.

Sir,

I have the honour to forward herewith my replies to the questionnaire. As I only took over charge on 2nd October I could not send them earlier. I have taken it that short replies are desired.

Your most obedient servant,

A. MACKIE,
Collector of Belgaum.

Replies.

1. Yes; except as regards the proviso, concerning which see answer to question 18.

The precise determination of assessment is a matter quite unsuitable for regulation by legal enactment, and the vagueness of this section of the Land Revenue Code is a merit.

2.

3. Yes; "based on" it, but not precisely regulated by it. The pitch of rents depends on various things, most of which contribute to making rent, a good basis for the regulation of assessment, but one of these things is the supply of tenants and the demand for them. I think it was in Dholka Taluka that I found the rents very low, mainly because Ahmedabad had created an abnormal position by drawing away the cultivators to the cotton industry. But where the landlord lost, the tenant and cultivating occupant obviously gained. In this case it would have been unwise to make assessment the same proportion of rent as in a normal taluka. Similarly I believe that in some parts of the Konkan rents are abnormally high, owing to a superfluity of willing tenants not entirely dependent on the land for their livelihood, and consequently rents in proportion to assessment pitched as in a normal taluka would be too harsh on cultivating occupants. I dare say there are other abnormal cases.

In addition the usual considerations dealt with in settlement reports must be brought to bear in determining for any particular taluka just how much of the total amount paid by the tenant may fairly be taken by the State.

4.

5. I think it would be a mistake to attempt to make any such distinction.

6.

7.

8. Yes, provided "excluding years of abnormal prices" means "excluding years in which rents may have been influenced by abnormal prices", because of course the rents are fixed at the beginning of the season and it is the preceding prices which would influence them.

9. The smallest number of most recent normal years which would yield together a sufficient body of statistics to be reliable. Normal variations of prices do not affect rents from year to year, and thus figures for one year might be sufficient.

10. Now that assessment must come under increasing popular control, I consider it unnecessary to fix any maximum percentage. There is no maximum percentage fixed beyond which it is guaranteed that income tax (or any other taxes, for that matter) will never be raised. The State must be free to make the fairest use all round of its various sources of revenue.

11.

12. I consider the scheme impracticable; but as the questionnaire appears to desire short answers, I merely remark that to abandon the actual rents as recorded in our tenancy registers for an attempt to discover the rent by the method described in paragraph 4 of Appendix II is to leave the hard high road leading straight to our destination and plunge into a bog. I consider the scheme also, even were it practicable, in some respects unsound though, of course, if we could ascertain for every field the actual surplus which remains over, after normally good cultivation, for division between the landlord and the State a highly satisfactory scheme of assessment might be based on it.

13. No. Much has been written on this subject by others as well as myself and it has been conclusively proved that these limits simultaneously produce or fairness in pitch of assessment and balk the State of securing its obviously reasonable dues even within the prescribed

percentages. For the reason given in answer to question 12 I do not here go into the matter ; but I may say that, if the assessment of a village or individual is raised by 66 or 100 per cent. it is no consolation to that village or individual that the total assessment of the taluka is only raised 33 per cent ; nor would it be any hardship to that village or individual if the assessments of the other villagess or individuals were also raised by 66 or 100 per cent. In fact, the important vital limit is obviously the individual one, and no other is necessary. I think a limit of say, 66 per cent. should be fixed for individual holdings and that there should be no other limit.

14. See reply to question 13.

15. Yes.

16.

17. Yes. It is now acknowledged, I believe, that land revenue assessments must, like ordinary taxation, be as closely as circumstances permit, regulated by enactments passed by the local legislatures. Ordinarily one of the main reasons for the selection of particular taxes for imposition is that they can conveniently be so regulated, what is left to the executive being only the application of the law to facts which can be ascertained with practicable ease and accuracy. But inevitably in the case of land revenue assessments a large measure of discretion must be left in the hands of the executive, and the action of the executive will inevitably—and properly—be challenged by the elected legislature. This entails much waste of time of that body and does no real good since a settlement report is a most unsuitable matter for discussion by a large body of non-experts. In these circumstances the proposed Committee appears to be the best method of complying with the legitimate demand for as effective control as possible by the elected representatives. The time of the legislature will not be wasted ; and the Committee will in time be a body with adequate expert knowledge.

18. I do not approve. This is pre-eminently a matter for the legislature to decide. The land contributes to the profit resulting from the improvement as well as do the expenditure and labour of the occupant, and the State, as owner of the land, is entitled to a share of the profit. It would not be expedient to exact this at once and the occupant might be allowed to enjoy the full profit up to the revision settlement subsequent to the improvement and for 20 years thereafter.

19. If, as suggested in my answer to question 13, only one limit is retained and that a pretty high one, the recovery of the enhanced assessment at revisions ought to be graduated more than it is at present. This is a matter that has already been referred to in the discussions regarding the abolition of these limits.

A. MACKIE,
Collector of Belgaum.

Alibag, 8th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

In reply to your No. 1790-B-24, dated 28th August 1924, I have the honour to say, that without further delaying my report beyond the date on which you want it, I can only attach one report from any local body in my letter. My own opinion on the various questions of the questionnaire is as follows :—

1. Yes.
3. I am submitting in a few days a report to the Commissioner on the question and will forward you a copy thereof.
5. I think not.
- 7, 8 and 9. *Vide* point 3 above.
12. I think it is possible to fix assessment in this way but I do not see why Government should bind its hands.
- 13 and 14. I think no limits should be fixed at all. There are vast tracts of the richest cotton growing land in Khandesh that are under-assessed by more than 100 per cent. of their potentialities.
- 15 and 16. I think the present periods are reasonable.
17. I do not approve of the idea of a standing advisory committee. Conditions that affect settlements are often purely local; the collector has an opportunity of seeing all the objections raised to a Settlement Officer's proposals, genuine or doctrinaire, and reports on them before the settlement is finally sanctioned.
18. I think improvements should eventually be taxed. Even in the case of improvements the occupier earns an unearned increment and I do not see why for ever he should escape taxation. It would be difficult to say however when improvements should be taxed. In average cases I think a period of eighteen years would suffice.
19. I attach a copy of remarks* I made in another report in December last.

I have the honour to be,

Sir,

Your most obedient servant,

J. ABBOTT,

Collector of Kolaba.

No. K.L.F.—1154 of 1924-25.

Alibag, 30th September 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

I have the honour to give below my replies to questionnaire of the Land Revenue Assessment Committee.

1. Yes.
2. No necessity to answer.
3. Yes.
4. Not necessary to answer this.
5. No. As this tax is to be assessed on land there is no reason why a distinction should be made between an actual tiller and non-tiller of that land for purposes of taxation.
6. No reply.

7 and 8. The best means is, in my opinion, the rents agreed upon to be paid on written Kabulayat by tenants to landlords.

9. Ten years' period will be sufficient for the purpose.

10. Yes. I think such maximum should be necessarily fixed on reaching which no further revision may be made.

11. 50 per cent. of the rental value would be, I think, a very high maximum because after paying for the annual repairs, etc., the owner of the land will have left little at his credit. In my opinion the State should not have more than 1/6th of the rental value.

12. I do not think the scheme in Appendix II is impracticable; but I do not find any particular advantage in it.

13. I would suggest that 33 per cent. maximum of revision should be adhered to in all cases, whether it is a taluka or an individual holding.

14. Not necessary to answer.

15. Yes.

16. No answer.

17. I do favour the idea of appointing a Standing Committee of official and non-official members of the Legislative Council with a majority of the latter to examine those proposals after they are received through the present channels by Government. The non-official members of this Committee should, in my opinion, be elected by the Council and not selected by Government.

18. Yes.

19. I may suggest that the Settlement Officer while making inquiries about revision proposals, should actually see at least 50 per cent. of the Kabulayats passed by tenants to landlords during the period of ten years previous to such revision, in order to calculate the rental value of the lands in a village.

I have no further remarks or suggestions to make,

I have the honour to be,

Sir,

Your most obedient servant,

G. M. KAMAT,

President, District Local Board, Kolaba.

To—G. A. THOMAS, Esq., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Rashtra-Veer Office : Belgaum, 8th October 1924.

Dear Sir,

I have the honour to submit the enclosed answers to the questionnaire issued by you and to request that the same may be placed for the consideration of your committee.

I have the honour to remain,

Sir,

Your most obedient servant,

S. S. BHONSLE,

Secretary, Deccan Non-Brahmin League,
Belgaum.

Answers.

1. The answer is in the affirmative with certain reservations. The value of the land should not be taken into consideration at the time of revision because in several cases fabulous prices are paid by the persons who have amassed wealth from other pursuits. Thus in many cases there is an artificial rise in the value of the land. Besides in many cases the value of land is based on sentiment, so the value of land is not the sure guide in the assessment of land revenue.

Only profits should be taken into consideration at the time of revision. The profits should not be gross profits but the net profits. So the section should be amended accordingly.

2. The answer to this question is included in the answer to question 1.

3. In answer to question 1 it is stated that net profits should be the basis for the assessment of lands; and to determine the net profits the rental value would, no doubt, be a better guide than anything else, but in that case also certain safeguards will have to be provided for. In some cases it may so happen that people from rural areas might flock to the industrial centres, leaving very few persons in those areas to cultivate the lands. In such cases the landlord will have to remain content with what little he can get as rent—sometimes just enough to cover the assessment—so that his lands may not deteriorate. In others, it so happens that people from rural areas who go to industrial centres for work, remain there only for a short time and come back to their own villages with the savings they have effected and are willing to pay any rent to the landlord. In such cases also the rental value would not be of much avail in determining the assessment of lands. No doubt these are the two extremes of the same question. But these will have to be provided against. In such cases, even the average rent of a number of past years will not be of much use. In other cases, the landlord shares the profits with the tenant and at the same time, supplies him with labour, manure and such other things; so all such and similar other things will have to be specially taken into consideration at the time of the assessment.

4. The answer to this question is included in the answer to question 3.

5. No such distinction need be made when we take net profits as the basis for the revision of assessment.

6. This question does not arise in view of the reply to question 5.

7 to 9. No doubt wherever there is a competition among tenants, it is the best means for arriving at the rental value of the lands, but this implies that supply and demand are equal. But in extreme cases mentioned in answer to question 3, competition will not be of any avail in the determination of the rental value of the land. These cases will have to be treated separately and independently.

In arriving at the rental value of the lands at the time of revision, real rents paid in open competition during the period of at least fifteen years immediately preceding the revisional settlement, should be taken into consideration, and the average rental value be taken as the basis for the revision.

10 and 11. Yes, it is desirable, but some maximum should be fixed, so that when it is reached there will be a sort of permanent settlement. 25 per cent. would be the reasonable maximum. 50 per cent. in this part of the country would be too excessive.

12. The scheme, so far as it says that productivity of each land should be determined is alright; but in other respects, viz., to fix the assessment in kind and the prices of which to be revised every ten years would rather be impracticable besides entailing much expenditure and labour.

13. The maximum limit of enhancement at revisional settlement should be confined only to individual holding, which is the unit of assessment. The other limitations which are more or less artificial as regards the group or taluka or a single village should be abolished. Besides it is no consolation to an individual holder whose assessment has been doubled at the time of revision to think that the assessment of his village or taluka has not been increased more than 66 per cent. or 33 per cent. as the case may be.

14. The present maximum limit, viz., 100 per cent. for an individual holding is too oppressive. It should be 25 per cent.

15. Between 40 to 50 years should be the normal period of settlement for the Presidency proper.

16. The answer is included in the answer to question 15.

17. There should be such an advisory committee as suggested.

18. Improvements effected at the cost of the holder should not be exempted from assessment permanently. They should be taxed after a period sufficiently long for the holder to recoup himself for the expenditure he has incurred over improvements from the profits of land. The period should not be less than 50 years after the improvements are effected.

19. If every revision is to take place every 40 or 50 years the graduation of enhancement should be 10 per cent.

S. S. BHONSLE,

Secretary, Deccan Non-Brahmin League, Belgaum.

No. 310 of 1924-25.

Ranebennur, 2nd October 1924.

To—The Collector of Dharwar.

Sir,

With reference to your Mis.No. 1768 of 10th ultimo, I have the honour to append herewith my replies to the questionnaire issued by the Land Revenue Assessment Committee and I thank you most sincerely for having given me an occasion to express my views on so important a subject.

The views expressed by me in these replies are my personal. I have consulted some of the leading Members of this Taluka Local Board in an abortive committee called on 25th ultimo. If necessary formal approval of the Board will be taken at its next Meeting. But I think it will be a mere formal matter as many of the Members are, I may be excused for saying, incompetent to express their views.

I have the honour to be,

Sir,

Your most obedient servant

VENKATESH SHRINIWAS NAIK,

President, Taluka Local Board, Ranebennur.

Forwarded with compliments to the Secretary, Land Revenue Assessment Committee, Bombay.

(ILLEGIBLE),

for Collector of Bijapur.

9th October 1924.

Replies.

1 and 2. Yes. I accept the general principles of assessment laid down in section 107 of the Land Revenue Code. In calculating the profits of agriculture the money value which a landholder gets from the produce he grows on his land should not be the only consideration. The profits of agriculture should be calculated chiefly by the relative benefits and utility a cultivator gets from the price of the crop he grows on his land, to the same he used to get during the last two settlement periods. The fact that the cost of living has vastly gone up of late years should not escape consideration. The mere fact that an agriculturist gets greater amount of money in these years, than he used to do before, should not induce those concerned to calculate higher profits of agriculture. It is a fact that an agriculturist now-a-days gets a greater amount of money which is a token one, due mainly to higher prices. The increased amount of money which an agriculturist now-a-days gets is not as effectively useful in maintaining his family as it used to do in former years due to the depreciation in the value of money. Higher prices mean dearer labour and high wages tell upon the production. The price of articles and dearness of labour have kept pace with the selling price of commodities and thus enhanced outlay on cultivation is necessarily required to raise the same quantity of produce one used to do on the same land when prices were normal and labour was cheap. On account of high prices of commodities and costly labour the outlay on agricultural industry by an average rayot is less and thus the Indian soil is becoming impoverished. It should be the productive quality of the land that should go to form the chief factor in calculating the agricultural profits and not the high prices which are liable to violent oscillations due to various economic conditions of the country.

3 and 4. I do not think that rental value of the land should be the proper data upon which agricultural assessment is to be based. The rental value greatly differs and depends entirely on local and individual circumstances. Sometimes it is increased greatly by competition amongst the rayots who are swayed by private considerations of their own and such uncertain rental value should not be taken into account for fixing the assessment.

The assessment should be based upon the average growing capacity of the land under normal conditions, of course making due allowance for improvement made by the land-holder out of his own capital.

5. No distinction should be made between cultivating and non-cultivating classes of agriculturists. Nearly 80 per cent. of the population of this Presidency consists of agriculturists out of whom the bulk forms actual tillers of their own lands or are engaged for the purpose by the landlords. The State as supreme landlord should arrange that the agriculturists, whether actual tillers or not, live and thrive and should not take from him competitive rent of a private landlord.

6. In view of my replies above this question is not replied.

7 to 11. As I do not favour rental value of land to be the basis for fixing assessment my replies to these questions if given would be inconsistent.

12. Although the principle of fixing assessment in kind and its recovery in cash adumbrated in the scheme by Mr. Shivdasani looks reasonable and equitable the scheme bristles with various difficulties in carrying it out into practice. The process of keeping a record of prices for all places and at all times is costly, not practicable and gives great scope for fraud and corruption.

13. The present maximum limits of enhancement at a revision settlement, viz., 33 per cent. for a group of villages or a taluka, 66 per cent. for a single village and 100 per cent. for individual holding is rather high. It should be the policy of Government that assessment should be equitable in character and moderate in incidence so as to leave to the proprietor or the cultivator of the soil as the case may be that margin of profit which would enable him to lay in ordinary seasons and to meet the strain of exceptional misfortunes.

14. The limits of enhancement at a settlement should not exceed in my humble opinion 20 per cent. for a taluka or a group of villages, 30 per cent. for a single village and 40 per cent. for an individual holding. In case permanent settlement is to be introduced this limit may be raised to 30 per cent. for taluka or group of villages, 40 per cent. for a single village and 50 per cent. for an individual holding.

15. The present 30 years' period of settlement in the Presidency Proper I believe has been adopted because it is equivalent of a generation. I do not think any lower limit should be resorted to. It is not desirable that there should be upsetting and harassing by resettlement which will be in almost all cases of enhancing the assessment during the life time of a generation more oftener than once. Although lower limit of period for the revision of assessment might enable Government to share in the unearned increment of land it is not desirable, it would cut away all incentives to improvement and would create a feeling of uncertainty in the minds of land owners and measures which would increase the productive power of the land would not be taken by them. On the other hand more extended period of settlement would give some assurance and encouragement to people and promote enterprise in landed classes.

16. I would advocate permanent settlement. If the country will not be fortunate enough to get it, the duration of settlement should be extended to at least 50 years in the Presidency Proper. If the duration is so extended the expenses incidental to the present mode of assessment recurring every 30 years would be materially lightened and the people would be encouraged and induced to invest more capital in the improvement of land with the result that the yielding capacity of the land will be increased and it will create in the people greater power of staying capacity.

I am not conversant with the conditions in Sind which have induced Government to fix 20 years as normal period of settlement and my attempt to reply this part of the question upon the indirect information I might or may have by reading literature and papers on the subject will be haphazard conjecture and thus I do not like to give my opinion on this part of the question.

17. Yes, I would favour the appointment of Advisory committee consisting of officials and non-officials with the majority of the latter in order to examine settlement proposals and to advise Government upon them before they are brought into operation. But I do not favour the idea that the non-officials on these committees should necessarily be members of the Legislative Council. These proposals are made taluka by taluka and it is not possible to have the members of the Legislative Council in each taluka and it is not also likely that the sitting members in the district, who are one or two or at the most three in the district, will be conversant with the conditions existing in each taluka and thus they are not competent to talk over and discuss the proposals for all the talukas of the district. I would suggest that non-officials having direct knowledge of local conditions should form majority of these standing advisory committees in addition to the sitting members of the Legislative Council in the district.

18. I approve of the principle of exempting from taxation the improvements effected by the land-holder out of his capital as it is now done in the Bombay Presidency. If improvements are to be taxed after a number of years, however remote such period might be, private capital would be shy in coming forward for improvements of the land and it is quite out of question and quite impracticable for the State to undertake the improvement of land and thus the land would remain as impoverished as ever.

19. I think it is high time for the permanent settlement being introduced in the Presidency proper. The conditions set forth by the Secretary of State for India in his despatch of 1862 for introduction of permanent settlement have I think almost been fully realised and thus permanent settlement should be introduced in the country without any further delay. The reasons for urging permanent settlement have been effectively and sufficiently placed before Government and public from the press and platform in this country. It is needless for me to enumerate various advantages of permanent settlement. It is sufficient if I say that its blessings will be lasting, far reaching and greatly comprehensive in its benefits to the agriculturists. The people of the Presidency will lead a fuller and more contented life and the indirect benefit thus accruing in the future by the economic improvement of the country and its people would more than compensate the State for the immediate loss of revenue.

V. S. NAIK,
President, Taluka Local Board, Ranabennur.

The following is the seriatim reply to the questionnaire received under Bijapur Collector's No. R.E.V.—238, dated 6th September 1924.

1. Yes.
2. Not necessary to answer.
3. Yes.
4. Not necessary.
5. No distinction is to be made.
6. Not necessary.
7. The valuation is to be made as under.—The valuation of the land is to be made taking into consideration the average sale price prevalent during 5 years previous to the settlement. There is one year of good harvest in 4 years. So the interest at not more than 4 per cent. is to be calculated on the value of the land. It is to be taken as the rental value of the land. This rental value includes the cost of cultivation and other incidental charges.
8. No.
9. Not necessary.
10. Yes.
11. The maximum should be 10 per cent. of net rental value arrived at after deducting cost of cultivation and leaving sufficient margin for recurring and occasional expenses for the improvement of the land.
12. Not practicable.
13. The existing rates are high enough and should therefore be necessarily reduced.
14. The reduction should be by 10 per cent.
15. The present period of 30 years is reasonable.
16. Not necessary.
17. The idea is good and should be favoured.
18. We approve that improvement at the expense of the holder should be exempt from assessments as hitherto; No change appears desirable as it is likely to discourage the holders to effect improvement.
19. No other remarks to offer.

No. of 1924.

Bagewadi, October 1924.

Submitted to the President, District Local Board, Bijapur, with reference to his No. Clf. 994, dated 19th September 1924.

Illegible,

President, Taluka Local Board, Bagewadi.

No. Clf. 994 of 1924.

Bijapur, 10th October 1924.

Forwarded with compliments to the Collector of Bijapur.

Illegible,

President, District Local Board, Bijapur.

No. R.E.V.-238.

Collector's Office, Bijapur,

Bijapur, 13th October 1924.

Forwarded with compliments to the Secretary, Revenue Assessment Committee in continuation of this office No. R.E.V.-238, dated 1st instant.

R. G. GORDON,
Collector of Bijapur.

No. Awak—327 of 1924-25.

Roha, 13th October 1924.

To—G. A. Thomas, Esqr., I.C.S., Secretary, Land Revenue Assessment Committee,
Bombay.

Sir,

With reference to your No. 1790-B—24 dated 28th August 1924, I have the honour to send herewith my replies to the questionnaire asked by the Land Revenue Assessment Committee. I also attach Mr. Bhate's (Taluka Local Board Member and Pleader) replies* to the same.

I have the honour to be,

Sir,

Your most obedient servant,

Illegible, . . .

for President, Taluka Local Board, Roha.

Replies.

1. The reply to this question depends upon the assumption that Government should receive assessments at stated periods. Accepting this proposition, it has to be seen, which are the best safeguards for preventing undue increases. The section lays down two principles for revision, *viz.*, "Value" in the case of non-agricultural lands and "profits" in the case of agricultural lands. In my opinion both these tests are not very satisfactory. The "Value" of non-agricultural lands depends upon so many local and non-local causes that a particular land or lands in a particular vicinity may bring high values while those of equal merit in another vicinity may bring very low prices. If assessment is revised on all non-agricultural lands in a particular village, because certain lands fetched substantial prices, other lands would suffer. Besides the "value" which a man obtains for a particular land under some special circumstances cannot be considered as its "average value", because the land, if sold again, may not bring the same values if the special circumstances disappear. It is difficult to answer the question, therefore unless one knows the rules and principles by which the value is arrived at. If the fixing of "value" depends solely upon the will of classes, much injustice is likely to be done. In fixing the value of such lands, it must be seen, what return the owner gets for the money advanced and if this return is high enough for being taxed, assessment may be revised to that extent;

As regards "agricultural lands" the question of deciding "profits" is equally very difficult. The record of rights may show in case of landlords what rents they get for particular lands, but such rents are never recovered in full. Then we have to consider the eccentricities of seasons, pests and other natural causes which go to diminish profits and which cannot be anticipated. Then, also, we have to deduct from the profits the moneys which the landlord has to spend for certain current and special repairs of his land. The prices of grain are also very fluctuating and it is very difficult to determine the "average profit" which the landlord gets for his land. In the case of an agriculturist who cultivates his own land the question of deciding "profit" is still more difficult. The fact that a number of agricultural labourers are giving up their lands and seek large cities for wages, shows that in the present circumstances at least, agriculture is not so profitable. Everywhere, the difficulty has been to obtain sufficient number of people to engage in agriculture and any increase in assessment upon the hypothetical supposition of profits, will simply add to the number of fallow 'lands'. It will thus be seen, that the only two tests provided are simply illusory, and any assessment fixed upon them will go a long way in reducing the profits and values of lands.

2. In view of the above discussion it will be found that the two tests laid down are not very satisfactory. The costs of production, the number of agricultural labourers available in the locality, means of communication, proximity to market-towns, and variations of prices are all important factors in deciding "value" and "profits". I can suggest no alternative to these, but the whole defect lies in calculations, which, if properly made will give little ground for complaints. In making such calculations, the economic condition of the people cannot be ignored and it has to be borne in mind, that the universal rise in prices of all necessary articles leaves little margin to land-holders.

3 and 4. Yes, if the rental value of lands is properly assessed.

5 and 6. No distinction should be made between cultivating and no-cultivating land-lords.

7. The answer given in reply to questions Nos. 1 and 2.

8. Yes.

9. Thirty years.
- 10 and 11. Thirty per cent. should be the maximum.
12. Yes, I think it is practicable. But it would require an elaborate and costly enquiry.
13. No ; 10 per cent. for a group or taluka, 20 per cent. for a single village, 25 per cent. for an individual holding.
- 15 and 16. No ; the period should be 60 years.
17. Yes.
18. The improvements should be permanently exempted.
19. The permanent settlement should be introduced.

Illegible,
President, Taluka Local Board, Roha.

To—The Collector of Bijapur.

Reference Rev.—238 of 6th September 1924.

Sir,

I have the honour to reply the questionnaire as follows :—

1. Yes.

2. Nothing else.

3. No ; section 107, B. L. R. Code, authorises fixing of assessment on agricultural lands on profits of agriculture. Rental value is no sound basis of giving correct value of profits of agriculture on each land paying revenue to Government. Many holders of fallow lands do pay assessment once fixed for certain period. More than $\frac{3}{4}$ ths holders of agricultural lands cultivate their own lands. In many cases landlords are obliged to allow the tenants to occupy their lands on condition of the tenant giving Government dues direct and enjoy that land to save the landlord that trouble when he is unwilling to throw up such lands in his occupation on the simple hope of contingent profit from his holdings when his pecuniary circumstances may improve and enable him to improve these holdings and thereby recoup the loss already suffered. Government record may give the data of lands leased on cash rents or rent in kind. Rent in kind is no loss to the tenant or landlord, for in years of scarcity both suffer while in years with seasonable rains both share the profits of agriculture. Cash rent, between needy landlord or tenant is fixed more or less on the crops of previous season. This agreement between few landlords and tenants should not be taken as a basis for fixing assessment of all occupied or unoccupied lands in a particular area.

4. Assessment may therefore be fixed on profits of land as proposed by M.L.C. (Mr. H. B.).

5. No distinction is necessary ; for, as noted in point 3 above the case of non-cultivating landlord is more peculiar. He has to depend on mercy of others though he is primarily held responsible for the assessment of lands in his holding.

6. Nil.

7. Rental value of each land may, if at all, be fixed on its productive capacity as proposed by the M.L.C., in Appendix II.

8. Rents fixed on a minority of holdings, through open competition is not representative value of profits of agriculture of all lands in any fixed area and should not be taken into consideration while revising assessments.

9. No such competition for a few years in any period of settlement will give a correct idea of profits of agriculture.

10. Rental value as shown in point 8 is not conducive to the poor rayat in fixing his responsibility to State demand.

Capricious rains, want of capacity to improve lands, want of education to use improved measures taking advantage even of best lands in his occupation, poverty, increasing population and many more disadvantages seriously affect the condition of poor rayats actually cultivating their own lands. For want of funds to maintain himself and his agricultural stock he has to borrow money from sawkars barely to bring into cultivation lands in his occupation ; in many cases standing crops are disposed of before they are ripe to pay the sawkar and Government dues. After a toil and moil of full one year he is barely able to live from hand to mouth or has to part away sometimes with the holding itself. In such cases he depends on the landlords for his subsequent maintenance and work as their tenant. Even the merchants and others taking advantage of these poor rayats' crops enjoy happily and have to pay nothing to Government till their income exceeds Rs. 2,000. Public record may show how many poor rayats with small holdings are obliged to work as labourers for barely getting necessaries of life for themselves and their families. If sawkars and merchants dealing in crops and commodities raised by agriculturists are given certain concessions to lead a happy life poor rayats cultivating their own lands expect some exemptions alike their brethren sawkars and merchants. Condition of these poor rayats is worth being taken into consideration while making him pay something to the State on his holding. Assessment fixed on the productive capacity on the nature of crops in his land would be more conducive to him. He is leading a more economic life yet he is obliged to suffer for causes beyond his control. Hence the proposal to give him some relief while revising the assessment.

11. When rental value does not suit fixing assessment on agricultural lands, then no need of proposing any percentage as a standard of fixing rate of assessment.

12. Yes.

13. No hard and fast rule of increasing assessment at each revision should be adhered to. If state of poor rayats and profits of land give certain data after allowing them some margin to lead an easy life, then the balance may be utilized in paying excess revenue to the State.

14. This maximum is dependent on the balance, if any likely to arise, on giving some margin to poor rayats as proposed in point 13.

15. Present normal 30 years' settlement will do.

16. Nil.

17. Advisory committee watching the interests of rayats and State would be welcome.

18. Exemptions now allowed should continue as landlords expend much out of their pocket to improve lands in their occupation. Sometimes the expenses are so high that the yield does not recoup the interest on sums invested in such improvements for causes beyond the control of landlords such as large breaches in embankments, hardstone in the bottom of wells sunk, inability of rayats to carry further improvements in the removal of such causes and want of seasonable rains, etc.

19. None.

I have the honour to be

Sir,

Your most obedient servant,

G. C. LIMAYE,

President, Taluka Development Association, Indi.

No. Agr. 41 of 1924.

Indi, 15th October 1924.

Submitted to the Collector of Bijapur, for favour of perusal.

(ILLEGIBLE),

Mamlatdar.

No. R.E.V.—238.

Bijapur, 18th October 1924.

Forwarded with compliments to the Secretary, Revenue Assessment Committee, Bombay, in continuation of this office No. R.E.V.—238, dated the 1st instant.

R. G. GORDON,
Collector of Bijapur.

Indi, 9th October 1924.

To—The President, District Local Board, Bijapur.

Reference Clf. 994 of 13th September 1924.

Sir,

We have the honour to reply the questionnaire as follows :—

1. Yes.
2. Nothing else.

3. No. Section 107, Bombay Land Revenue Code, authorises fixing of assessment on agricultural lands on profits of agriculture. Rental value is no sound basis of giving correct value of profits of agriculture on each land paying revenue to Government. Many holders of fallow lands do pay assessment once fixed for certain period. More than 3/4ths holders of agricultural lands who cultivate their own lands are obliged to allow the tenants to occupy their lands on condition of the tenant giving Government dues direct and enjoy that land to save that landlord the trouble when he is unwilling to throw up such lands in his occupation on the simple hope of contingent profit from his holdings when his pecuniary circumstances may improve and enable him to improve these holdings and thereby recoup the loss already suffered. Government record may give the data of lands leased on cash rent or rent in kind. Rent in kind is no loss to the tenant or landlord, for in years of scarcity both suffer while in years with seasonable rains both share the profits of agriculture. Cash rent between needy landlord or tenant is fixed more or less on the crops of previous season. This agreement between few landlords and tenants should not be taken as a basis for fixing assessment of all occupied or unoccupied lands in a particular area.

4. Assessment may therefore be fixed on profits of land as proposed by Mr. Shivdasani, M.L.C.

5. No distinction is necessary for as noted in point 3 above the case of non-cultivating landlord is more peculiar. He has to depend on the mercy of others though he is primarily held responsible for the assessment of lands in his holding.

6. Nil.

7. Rental value of each land may, if at all, be fixed on its productive capacity as proposed by the M.L.C. in Appendix II.

8. Rent fixed on a minority of holdings through open competition is not representative value of profits of agriculture of all lands in any fixed area, and should not be taken into consideration while revising assessments.

9. No such competition for a few years in any period of settlement will give a correct idea of profits of agriculture.

10. Rental value as shown in point 8 is not conducive to the poor rayat in fixing his responsibility to state demand.

Capricious rains, want of capacity to improve lands, want of education to use improved measures in taking advantage even of best lands in his occupation, poverty, increasing population and many more disadvantages seriously affect the condition of poor rayats actually cultivating their own lands. For want of funds to maintain himself and his agricultural stock he has to borrow money from *Savakars* barely to bring into cultivation lands in his occupation; in many cases standing crops are disposed of before they are ripe, to pay the *Savakars* and Government dues. After a toil and moil of full one year he is barely able to live from hand to mouth or has to part away sometimes with the holding itself. In such cases he depends on the landlord for his subsequent maintenance and work as their tenant, even the merchants and others taking advantage of this poor rayat's crops enjoy happily and have to pay nothing to Government till their income exceeds Rs. 2,000; public record may show how many poor rayats with small holdings are obliged to work as labourers for barely getting necessaries of life for themselves and their families. If *Savakars* and merchants dealing in crops and commodities raised by agriculturists are given certain concessions to lead a happy life, poor rayats cultivating their own lands expect some exemptions alike their brethren *Savakars* and merchants. Condition of these poor rayats is worth being taken into consideration while making him pay some thing to the State on his holding. Assessment fixed on the productive capacity on the nature of crops in his land would be more conducive to him. He is leading a more economic life yet he is obliged to suffer for causes beyond his control. Hence the proposal to give him some relief while revising the assessment.

11. When rental value does not suit fixing assessment on agricultural lands then no need of proposing any percentage as a standard of fixing rate of assessment.

12. Yes.

13. No hard and fast rule of increasing assessment at each revision should be adhered to. If state of poor rayats and profits of land give certain data after allowing them some margin to lead an easy life, then the balance may be utilised in paying excess revenue to State.

14. This maximum is dependent on the balance if any like to arise on giving some margin to poor rayats as proposed in point 13.
15. Present normal 30 years' settlement will do.
16. Nil.
17. Advisory Committee watching the interests of rayats and State would be welcome.
18. Exemptions now allowed should continue as landlords expend much out of their pocket to improve lands in their occupation. Sometimes the expenses are so high that the yield does not recoup the interest on sums invested on such improvements for causes beyond the control of landlords such as large breaches in embankments, hardstone in the bottom of wells sunk, inability of rayats to carry further improvements on the removal of such causes and want of seasonable rains, etc.
19. None.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

Vice-President, Taluka Local Board, Indi.

No. Clf.-994 of 1924.

Bijapur, 16th October 1924.

Forwarded with compliments to the Collector of Bijapur.

(ILLEGIBLE),

President, District Local Board.

No. Rev-238.

Forwarded with compliments to the Secretary, Revenue Assessment Committee, in continuation of this office No. R.E.V.—238, dated 1st instant.

16th/17th October 1924.

R. G. GORDON.
Collector of Bijapur.

No. of 1924.

15th October 1924.

To—The President, District Local Board; Bijapur.

Sir,

With reference to your No. Clf-994 of 13th September 1924, I have the honour to attach herewith the replies to the questionnaire prepared by the Land Revenue Assessment Committee.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

President, Taluka Local Board, Badami.

No. Clf-994.

18th October 1924.

Forwarded with compliments to the Collector of Bijapur.

(ILLEGIBLE),

President, District Local Board, Bijapur.

No. R.E.V.-238.

Bijapur, 18th October 1924.

Forwarded with compliments to the Secretary, Revenue Assessment Committee, Bombay, in continuation of this office No. R.E.V.-238, dated 1st instant.

R. G. GORDON,

Collector of Bijapur.

Replies.

1. I accept the principles of assessment laid down in section 107 of the Land Revenue Code.
2. Nil.
3. The rent in normal years should be taken as the basis of assessment. Abnormally high prices and bumper crops should be left out of principles. The rent of a normal rural village should be taken as a basis and not the rents of land near big town and Railway Stations.
4. Nil.
5. It would be very difficult to come to any distinction, because, a cultivating landlord may not cultivate his field in the next year or a non-cultivating landlord may take up his cultivation next year.
6. Nil.
7. The normal yield of a field and its value arrived at on the basis of normal prices should be the means of arriving at the rental value of the land.
8. Years immediately preceding the revision settlement do not generally differ much in rents from the succeeding years.
9. Nil.
10. According to the old Hindu system, the Government is entitled to $\frac{1}{3}$ th of the yield. The rent generally is half the price of the gross yield. Hence the assessment should be fixed at $\frac{1}{3}$ rd of the rent at the most in places where rents are very low. However, the rent is not a sure basis for fixing the assessment; because it depends mainly on rainfall and prices.
11. 50 per cent. is not the maximum value, *vide* reply 10 above.
12. The scheme is not practicable.
13. The present maximum limit should be adhered to.

14. Nil.
15. I agree.
- 16. Nil.
17. A standing advisory committee should be appointed to examine the settlement proposals. Out of non-official members, at least half of them should be cultivators or landholders.
18. Improvements should never be taxed since they discourage intensive cultivation and improvements in agriculture in general.
19. No remarks.

(ILLEGIBLE),

President, Taluka Local Board, Badami.

No. S.R.V.-11.

Ratnagiri, 16th October 1924.

To—The Secretary, Land Revenue Assessment Committee, Bombay.

Sir,

With reference to your letter No. 1790-B/24 dated 28th August 1924, I have the honour to forward my replies to the questionnaire prepared by the Land Revenue Assessment Committee.

2. I also enclose copies of my Prant Officers' replies* and a gist of the Mamlatdars' replies.*
3. I regret the delay in sending my reply.

I have the honour to be,

Sir,

Your most obedient servant,

H. L. Fox,
Collector of Ratnagiri.

Replies.

1. Yes.
2. Doesn't arise.
3. Yes.
4. Doesn't arise.
5. No.
6. Doesn't arise.
7. Scrutiny of recorded rents and local enquiry.
8. Yes.
9. Five years (exclusive of years of abnormal prices).
10. Yes.
11. Yes.
12. No. It is impracticable, and if it were practicable it would offer no advantages, as it merely comes ultimately by a very roundabout and unworkable method to something very like our own result but with the substitution of a 10 years' settlement (too short a period) for a 30 years' one.

There are many misstatements in the explanation of the scheme.

13. No; they involve a permanent unnecessary loss to the State when prices rise permanently, which they must do as Indian standards of living rise and she comes into line with world prices.

14. I see no necessity for definitely fixing any maxima. No one thinks of doing so in the case of income-tax.

15. Yes, it is a fair compromise giving a landholder a good chance of offsetting good years against bad ones as regards crops and prices. With a shorter period there is too great a chance of coincidence with only a section of the curve of prices, and that might involve administrative difficulties arising from applications for premature revision.

16. Doesn't arise.

17. No; such a committee is unnecessary. Any executive errors that may arise may be fully criticised in the Legislative Council.

18. I approve.

19. No.

H. L. Fox,
Collector of Ratnagiri.

Ratnagiri, 16th October 1924.

No. 187 of 1924.

Dharwar, dated 1st November 1924.

To—G. A. THOMAS, Esq., I.O.S., Secretary, Land Revenue Assessment Committee.

Sir,

In continuation of this office No. 179 dated 23rd September 1924, I have the honour to send herewith the reply of this Association to the questionnaire of your Committee.

I have the honour to be,

Sir,

Your most obedient servant,

(ILLEGIBLE),

Honorary Secretary,

District Agricultural Association, Dharwar.

Replies.

1. Yes.
2. Does not arise.
3. Agricultural assessment should be based on the rental value of the poorest land of a particular class as any improvements made in the land are made at the cost of the owner.
4. Does not rise.
5. No distinction should be made.
6. Does not arise.
7. The best means of arriving at the rental value of lands is to find out of the average of the rental of such lands as are mentioned in reply to clause 3 for a period of not less than 30 years immediately preceding the revision settlement.
8. No. The rental of land is increased in competition due not only to the capacity of the land but due to the various other reasons such as party feelings, convenience of the lessee, etc.
9. Does not arise.
- 10 and 11. We consider that a maximum of 15 per cent. of the rental value of the poorest land of a particular class mentioned in reply to clause 3 should be fixed as reasonable maximum assessment the State is entitled to take.
12. We consider that the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals quite impracticable, as we fear that such a practice will involve very large expenditure without any benefit to either the State or to the land-owner and may on the other lead to great discontent and dishonesty.
- 13 and 14. The present maximum limits of enhancements are too heavy. They should be 10, 20, 30 per cent. respectively.
- 15 and 16. The present normal period of settlement is too short. We consider that it should be 60 years as it is admittedly believed that the nature of a season changes every 60 years.
17. We favour the idea of appointing a standing advisory committee as suggested with a proviso that the Committee should co-operate with non-official landlords of each district.
18. The existing practice of exempting improvements should be continued.
19. No other remarks.

(ILLEGIBLE),

Honorary Secretary, -

District Agricultural Association, Dharwar.

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Replies given by Sardar Vasudeo Narayan Mutalik, B.A., LL.B., Chairman of the Inamdars' Central Association, Satara, on behalf of that Association.

1. Section 107 lays down the profits of agriculture to be general basis on which the assessment should be fixed. It is very difficult to ascertain what the "profits of agriculture" are. The "profits" will not be the same in all villages, nor the same in adjoining villages, or even in adjoining fields. The profits depend upon a variety of causes including the tact and skill of the individual farmer. In 1918 or 1919, I remember that many persons purchased lands at a certain price, and they sold the standing crops on those very lands at a price which far exceeded the price at which the lands themselves were purchased.

2. This is replied along with question 4.

3. Rentals are not alone a safe guide in fixing assessments. Often the tenants combine and compel the landlord to lease out his lands at a particular rental only. This is almost too general in case of grazing lands. Besides rent really does not depend upon the quality of the soil, though it is one of the items on which it does depend to a certain extent.

2 and 4. According to my opinion the following are the main bases on which the assessments should be fixed.

- (1) The quality of the land. This is already fixed once for all by the Survey Department.
- (2) Selling prices of the lands. These should be the real selling prices.
- (3) Leases.
- (4) Population,—of the village.
- (5) Number of plough and milch cattle.
- (6) Prices of grains and fodder stuffs. The ratio of prices of food stuffs and fodder stuffs that prevailed at the time of the previous settlement, with the prices prevailing at the time when new settlement is to be introduced should be very carefully taken into consideration.
- (7) Communications.
- (8) Proximity of markets.
- (9) Dead stock of agriculture as opposed to the live stock.
- (10) Industries in the neighbourhood.
- (11) Opening up of new irrigation works, and existence of the old ones. This includes irrigation by bandharas.
- (12) Number of wells in the village.
- (13) Conditions of labour.

In my opinion all these matters are actually taken into consideration at present when a new settlement is to be made. The present system which is a wonderful evolution of the old system is almost perfect.

5 and 6. Non-cultivating landlords bring capital and better knowledge, and they should be looked upon with an encouraging eye. I am of opinion that the assessment on their lands should be less by 20 per cent. than on the lands of the cultivating farmers.

7. Tenancy register.

8 and 9. Good landlords do not lease out their land by open competition to the highest bidder. Such system always tends to spoil the land. It is always the policy of ancient landlords not to drive out their old tenants. However it may roughly be said that leases passed during the past five years represent nearly fair rents. Rents paid during the previous five years should be taken into consideration.

10 and 11. I consider 50 per cent. of the rental to be a maximum for fixing the assessment.

12. The scheme of Mr. Shivdasani, M.L.C., detailed in Appendix II is quite unpracticable. It will be very troublesome to work.

13. The limits specified in question 12 do not do justice to the public treasury at least so far as the present revision is going on. The prices of food-stuffs have risen at least fourfold since the time of the last revision survey settlement which means that there is so much increase in the money prices of agricultural produce. If this is taken into consideration the present maximum 33 per cent., 66 per cent. and 100 per cent. is too low. However the Government should always lean on the side of liberality, and if that be considered I may say that the present maximum of increase is liberal towards the cultivators.

15 and 16. The present period of 30 years is more than reasonable. It must also be considered that even during these 30 years, fully increased assessment is not recovered. (*Vide* pages 357 and 358 of Joglekar's Land Revenue Code).

17. My Association does not favour the idea of a standing committee of the Bombay Legislative Council with a non-official majority. Revision settlements are a highly technical matter, and as such is outside the scope of the usual business of the Councillors. Another point: Nearly 99 per cent. voters of the Local Councils are persons paying assessment, and as it is, upon these voters that the elections of the elected members of the Council depends. It is feared that their judgment will not be quite free.

18. The Bombay Presidency should retain its speciality and improvements should not be taxed.

19. The fixing of assessment is a very complicated matter and should not be made to depend on rentals of prices of profits of agriculture alone. In itself each of it is a guide to fix the assessments, but it is one of the several data on which reliance may be placed. According to the opinion of Association, the various data which I have specified in my reply to questions 2 and 4 should be carefully considered. The fixing of assessments should always be left in trained hands.

I have already offered my remarks about the period of assessment of 30 years. Though it is too long, it has therefore a very long time, and we are become accustomed to it. However if the Government brings it down to 20 years instead of 30 my Association will not raise any objection. But I very strongly urge that in no case it should be increased beyond 30 years.

Replies given by Rao Saheb A. K. Kulkarni, Government Karbhari, Jamkhandi.

1. There can be no other sound and proper basis of assessment than the profits of agriculture in the case of lands used for agricultural purposes and the value of land in other cases. The profits are, however, to be taken as net profits which are to be worked out after deducting from the gross produce the costs of cultivation, etc.

2. Need not be replied in view of the reply to Question 1.

3. Rental value of land should be one of the principal factors in fixing the assessment. Great care shall, however, have to be taken to determine the proper rental value. Rental values properly determined are the best evidence of the profits of land. They should not, however, be the sole basis in fixing the assessment. In revising assessments, the incidence of existing assessment on the profits of land is determined by a direct and an indirect method. In the direct method several things have to be considered and rental value is one of them. Rents are to be considered as a guide and not the sole basis of assessment.

4. Besides the rental value of land, soil fertility, facilities of communication, proximity to markets, climatic conditions, average rainfall, prices of staple crops, area of the cultivable waste land and the willingness and promptness with which Land Revenue is paid are also matters which have to be considered while fixing assessment.

5. No such distinction should be made as it would be an unsound principle to proceed to do so. It would also be found to be impracticable. It is certainly very difficult to decide who is a cultivating landlord and who is not, as the line of demarcation is very vague. Landlords who do not directly cultivate the land may assist cultivation in various ways, *viz.*, by supplying seed, cattle, and other agricultural necessities to their tenants.

6. No reply is necessary in view of the reply to Question 5.

7, 8 and 9. The practical way of determining rental values is to get the information from the tenancy-register as regards the rent paid for a period of ten years preceding the year of the revision settlement. Of course this information will have to be augmented by oral inquiries made in the villages, as the tenancy-register cannot be expected to give the rents of all the lands in the village, as some lands shall necessarily be cultivated by their owners. Rental value in the case of such lands shall have to be determined by making enquiries as regards the out-turn of such lands, cost of cultivation, etc. In making these enquiries, care shall have to be taken to exclude some leases which are passed by the owners of the lands to sowcars for sums which represent the annual interest to be paid by them. It must also be seen that no false leases are allowed to go undetected as some landlords are likely to prevail upon their tenants to pass to them leases which do not give the real figures of rent but have fictitious figures knavishly entered into them for some ulterior motives. Years of abnormal prices should be excluded. The present practice followed by survey officers under the instructions of Government should be continued.

10 and 11. Under the survey system obtainable in our Presidency it is nowhere prescribed that the State is entitled to any percentage of the rental value. The same is true of the revision settlement. The Settlement Officer uses the rent statistics to ascertain that the rates proposed and recommended by him are moderate. No doubt the standard maximum of 50 per cent. is observed in the N. W. Provinces, but conditions in those provinces are different as compared with those obtaining in our Presidency. It would not, I think, serve any useful purpose to have such a standard introduced in our Presidency. It is very difficult to obtain correct rental statistics and to base assessment on rental values alone would not only be unsafe but would involve hardship and also entail considerable work before one gets the true rental statistics.

12. The scheme is theoretically attractive but is unworkable. It is impossible to fix the assessment in kind, there being no reliable statistics for the same. In olden times it was the practice to levy assessment in kind, but this was found to be absolutely inconvenient, so the assessment is fixed in cash. To proceed to fix the assessment in kind would certainly be a retrograde step. The several objections that have led to the abolition of the fixing of assessment in kind apply to this scheme, which therefore, needs to be discarded as inconvenient and impracticable. Further the scheme takes the produce of the land as the basis for the assessment. But the real basis ought to be not the produce but the productivity of the land. If this were not so it would be putting industry on the part of a cultivator at a discount. Because an industrious cultivator shall have to pay more than what a lazy fellow pays as assessment for an equal portion of land of the same capacity but giving different yields, due to the difference in cultivation. On this ground also the scheme is faulty. Mr. Shivdasani's scheme would entail very exhaustive and minute inquiry and the labour would be too much especially in view of the fact that it would be decennial instead of for a period

of thirty years. The expenses of such an enquiry would be considerable. The remedy would be worse than the disease. It would never give consolation to the agricultural classes but on the other hand would frighten them out of their wits inasmuch as the period of enquiry would be fixed at a comparatively shorter interval than what is guaranteed under the present survey system.

13 and 14. The present maximum limits of enhancement should be maintained. They have been in force for a long time and have worked well. They act as safeguards against excessive enhancements and lead to mitigate the hardships of the cultivators. There would be cases in which the State could increase assessment even in excess of these limits but this would not lead to good results. The cultivators must have sufficient means to improve their standard of living. With a view to secure this end the present limits should be maintained.

15 and 16. The present normal period of settlement is in my opinion a reasonable period in purely rural tracts. Revision settlements at shorter intervals are undesirable, as they entail a good deal of expenditure on the Government and lead to some discontent in the minds of the occupants. But in cases of tracts where agricultural profits are markedly higher owing to civilization and industry, the period may safely be brought down to 25 years.

17. Yes. It is high time that representatives of the people should have a right to be heard in matters of assessment. The agriculturists of the tract wherein settlement is to be introduced will appreciate the formation of such an Advisory Committee inasmuch as their accredited representatives will be on it. So long as the Committee is going to be an advisory one there is not the least fear of its being an obstruction in the way of administration. In the beginning though it would not be possible for some of its members to follow the technique of the present settlement operations which are rather elaborate and intricate in themselves, yet, as time rolls on their advice will be a real asset both to the Government and the people. The District committees will find a mouthpiece to ventilate their views about the settlement proposals in this body. Such a step will tend to enlist the confidence of the people in the Local Government and will remove the idea obtaining in certain irresponsible quarters that the settlement proposals are foregone conclusions and that they are given effect to without consulting or heeding popular opinion.

18. Improvements effected after the first settlement should remain permanently exempted as heretofore. The original farmers of the Land Revenue Code when they drafted the latter portion of Section 107 had before them the question of general improvements of the land by private means and to encourage such improvements they particularly put in this clause to safeguard the labour and outlay of a holder. Even if such improvements be taxed it will neither bring in appreciable revenue nor will it be worthwhile to undertake an elaborate and expensive enquiry with a view to determine what percentage of the increased yield is to be taken as Government share by way of assessment. Such a step will create misgivings in the minds of the agriculturists and may tend to retard progress, and improvements.

19. The principles of assessment should be maintained. The Record of Rights furnishes some material for gauging the actual incidence of the assessment and its economic effect, but a more detailed enquiry is necessary to arrive at correct results. Such enquiries should be undertaken with a view to educate the public mind that the incidence is but reasonable and not such as would fall heavily on the poor law-abiding agriculturists. The survey volumes that deal with assessment and revision settlements are in themselves bulky and such as could not be easily understood by the ordinary people. Much of the misgivings and the apathy about settlement proposals would disappear if a handy book giving the broad principles of the settlement operations were published and made available at a moderate cost. Even among the educated classes there is not sufficient knowledge about the elaborate methods and principles on which our survey and settlement operations are carried out. The only remedy that suggests itself to me is the publication of a short, clear and precise note in the form of a series of vernacular leaflets dealing with the main principles and the broad lines on which our settlement enquiry proceeds. This will make the educated people look at the settlement proposals with an unbiassed eye and will eventually make them co-operate with the settlement officers.

(Translation from Marathi.)

Substance of the proceedings of a meeting of the inhabitants of villages in the Need-patti, Taluka Karjat, District Kolaba, held at Gaurkamath on the 20th June 1925 for considering the replies to be given to the Questionnaire of the Land Assessment Committee which are as under :—

Replies.

1. Section 107 of the Land Revenue Code should be retained as it is.
2. The revision survey assessment should be fixed at the amount levied in 1920 and it should be fixed permanently as in Bengal, *i.e.*, there should be no revision hereafter and where the revised assessment has been recovered, the excess should be refunded in accordance with the rules (prevailing) in Sind.
3. The amount of assessment should not be based on the rental value.
4. Same as that for question No. 2.
5. There should be only one class as before and not two.
6. There should be no distinctions.
7. The old system should be continued. No new system can be laid down.
- 8, 9, 10 and 11 to 16. Same as that for question 2.
17. We want the settlement as stated in the reply to question No. 2. The members of the Legislative Council should not be appointed as advisors but a committee of non-official members, which will be responsible to them (M. L. C.s) should be appointed and the former should have power to reduce or fix the assessment permanently.
18. The Rayatwari system of the Bombay Presidency should be continued in the manner indicated in the reply to question No. 2. Section 107 of the Land Revenue Code should not be altered.
19. Only one kind of assessment, *i.e.*, agricultural assessment should be levied and it should not be revised. If land is used for non-agricultural purposes, the assessment should not be altered, *i.e.*, Sections 65 and 66 of the Land Revenue Code should be deleted. The Khatedar should have power to use his land as he likes without any restrictions about obtaining permission from Government. If Government want to keep on record such details, they should make a survey at their expense; the khatedar should not be made to bear either the expense or the altered assessment. The Building Site Department should be abolished. The two kinds of assessment agricultural and non-agricultural should be merged into one kind, *viz.*, agricultural. The Bombay High Court has given decisions that when the rayat pays the agricultural assessment, Government cannot levy from him a higher rate if he uses the land for non-agricultural purposes. The fine for using land for non-agricultural purposes without the permission of Government should be done away with at the time of the revision survey. *Gavthan* land has been classed as *pardi* numbers. The present rate of assessment should be continued in their case and it should not be increased in case they are used for agricultural or non-agricultural purposes.

(Signed) VITHAL BALVANT JOSHI,
President, Karjat Taluka Bhag Sabha.

The replies contained in the proceedings of the meeting of the people of Jambivli, taluka Karjat, district Kolaba, held on 24th June 1925, are similar in purport to those given above.

To

G. A. THOMAS, Esq., C.I.E., I.C.S., M.L.C.,
 Secretary to the Government of Bombay,
 Revenue Department,
 Secretariat, Poona.

Post Avas, District Kolaba,
 29th June 1925.

Sir,

I have the honour to enclose herewith my written answers to the Land Revenue Assessment Committee's Questionnaire. A book entitled "The Alibag Revision Settlement" and referred to in my answers is also being separately despatched for the use of the same Committee to your address. I hope you will kindly place these documents before the Committee. I regret I was misinformed that the Committee would meet at Poona about the 22nd of next month, and therefore, I could not send my answers earlier. However, being in my seventy-first year and also unable to hear well, I do not think I shall be invited to give oral evidence. I shall, nevertheless, be glad to answer any queries that may be addressed to me.

I have the honour to be,

Sir,

Your most obedient servant,

R. L. GHARAT,

Landholder of Avas, Alibag Taluka,
 Kolaba District.

Answers.

1. I am an advocate of permanent settlements, and consider the land assessment as a tax and not as rent. If revisions of assessments are to be made, the principles laid down are acceptable, but in practice they are not found to be loyally followed by responsible Executive Officers. In addition to the proviso it has two parts in the two sentences. The first part about the value of land obviously refers to land *not used* for the purposes of agriculture, and the second to land *used* for such purposes. The Settlement Officer's proposals for the Second Revision Settlement of Alibag Taluka contain a table giving instances of pieces of land sold at very high prices as one of the reasons for enhancing the assessment of land used for the purposes of agriculture to the full extent allowed by law. The Collector of Kolaba's notification on the proposals also mentions the increased prices of land as one of the reasons for raising the rates. Abnormal prices of land are always paid for reasons other than the profits of agriculture. The section may be so modified as to make it quite clear that prices of land should not be taken into account in calculating the profits of agriculture.

3. If the whole land revenue system is to be reconsidered, the rental value of lands is a good basis. The original assessments were based on the rental value, and they are being revised according to section 107 of the Land Revenue Code.

5. I do not think any such distinction is necessary, but I should like to see poor landlords such as those possessing less than two acres of good gardens, five acres of sugar or cotton growing land, ten acres of rice growing land, and twenty acres or thereabout of land growing *bajri* and other inferior crops, distinguished from wealthier landlords with a view to exempt such poor landlords from paying the land tax when it is found that the produce of their land is the only means of their livelihood, or if this be impracticable, to exempt all small landlords altogether from payment of the land tax as is done in Western Countries.

7. In my opinion the village officers, who regularly record all the written agreements about rents passed by tenants to their landlords every year, and on whose records the settlement officers depend for their averages, should be made to record also the actual rents recovered by the landlords, as owing to defective rainfall and other natural causes the rents received are very often far less than those agreed upon. The officers should also annually record the actual output of crops in the case of those landlords who cultivate their lands themselves as against what they receive in normal years. The officers will have to be remunerated for this additional work. To ensure reliability of these records the Mamlatdar and other officers may check them at times.

8. The best means will be to take the average of the rents actually paid, and recorded in the manner suggested in my Answer to Question No. 7, during the years immediately preceding a revision settlement, excluding years of abnormal prices.

9. I think at least twenty years should be taken into account.

10. The original assessment was fixed on a maximum percentage of the rental value, and as prices increased, the original assessment also went on increasing. Any new maximum percentage of the rental value is likely to tax the improved productiveness of land effected by the landholder at his own cost. The rental value should be ascertained only in revisions to find out whether increased prices have in reality increased the profits of agriculture and to what extent. What is really wanted is a wholesome check on the nominally regulated but mostly arbitrary periodical enhancements. If it be contemplated to revise and fix again the already revised and collected taxes, then fresh percentages would be necessary, but in finding them out great care and watchfulness will have to be exercised, and provision will have to be made for this purpose, otherwise mere statutory provisions will be of little avail against the never failing ingenuity of the survey officer.

11. Fifty per cent. would be a very high maximum even if it were to be fixed for a permanent settlement, for which I would suggest twenty-five per cent., but in the case of a settlement to be continued for a limited period, my percentage would be less than that. There are too many other taxes to be borne, which were never levied by former Rajas, who recovered the land tax by estimating the crops, and never fixed it for any period. The present are hard times, and living has been dear and difficult. The Sanskrit adage "Raja Kalasya Kāranam" (राजा कालस्य कारणम्।) throws on Government the great responsibility of looking to the welfare of the ryots.

12. I think the scheme for fixing a permanent assessment, given in Appendix II attached to the Questionnaire is practicable with some modifications.

13. The limits should be reduced to 25, 50 and 75 respectively.

15. The period of 30 years should be raised to 50 years. I cannot speak for Sind.

17. A standing advisory committee appointed by the Legislative Council such as is suggested in the question would be a useful body.

18 and 19. I do not think improvements should be ever taxed and the Code does not contemplate that they should be taxed, but in practice it is found that they are actually taxed. The accompanying book entitled "The Alibag Revision Settlement"; and being a series of letters indicating a departure in the Land Revenue Policy of the Bombay Government as applied to the Konkan Districts, treats this and other points connected with revision settlements, and may be read in this connection. A perusal of at least the introductory note and the portions marginally noted in pencil will give an idea of what I have to say on this important subject. The index given at the end of the book will help to make references to the different points easy. Nearly all the flaws in the system which existed thirty years ago are found to exist to-day, as may be seen from the reports of recent revision settlements.

Replies given by Rao Bahadur G. H. Desai, Naib Diwan, Baroda State.

1. I think the general principles to be followed in revising assessments as laid down in Section 107 of the Bombay Land Revenue Code are reasonable. In Baroda we have also adopted the same principles in Section 80 of our Land Revenue Code. A legal enactment of this kind secures to the cultivator in perpetuity the whole of the profit arising from such improvements as have been made by him at his own expense, and thus stimulates the expenditure of private capital upon the improvement of land.

2. In addition to Section 107, there should be added in the Code another section laying down the general principles of assessment such as the portion of the net profits on the land which the Government shall be entitled to take, and the period of settlements as proposed by the Royal Commission on Decentralization.

3 and 4. In estimating the net produce of cultivated lands of any class whether occupied by land-owners themselves or by tenants, the rents paid in money or in kind on an average of years by ordinary tenants-at-will for such lands, should be the principal guide.

5. No distinction should be made between cultivating and non-cultivating landlords in fixing assessments. He who is a cultivating landlord to-day, may be a non-cultivating one to-morrow. Moreover in fixing assessment the quality and character of the land and not that of its occupier or cultivator is to be taken into consideration.

7, 8 and 9. The best means of ascertaining rental value would be to take the average of the rent paid by tenants during the period of the previous settlement so that good as well as bad years would be included and a fair average arrived at.

10 and 11. No maximum percentage of the rental value can be fixed as the assessment the State is entitled to take from the landlord. Rental value is one of the items for consideration in fixing assessment, but reliance cannot be placed on it alone. It does not necessarily always represent the net produce of a field. The letting value of land often bears a high relation to the revenue demand. It is rarely less than twice the assessment. Landlords take three, four and even seven or eight times the assessment as rent from their cultivators. To arbitrarily fix the assessment at a certain percentage of the rental, may do the ryot more harm than good. A standard of 50 per cent. cannot be accepted as a hard and fast rule of practice. It is impossible to apply one criterion to all parts or classes in a district or province in the absence of conditions of uniformity which alone can justify uniformity of treatment. A rule of division which would be light in one case might be harsh in another. A proportion of rent which would leave a wide margin of profit in one part of the State might be harsh in another. The general principles which are followed in fixing assessment leave a wide margin for discretion and elasticity which would be nowhere in a system of hard and fast rule of percentages.

12. The scheme for fixing permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals would not be practicable. Reliable materials for fixing the average gross produce of each field, and of deducting from it the average cost of cultivation, as measured in the crop which the field grows would not be available. Even if these were available it would be a very costly and laborious affair to fix the net produce of each field and its price and would lead to interminable disputes and delay.

13 and 14. No reasonable objection can be raised against the present *maximum* limits of enhancement at a revision settlement, viz., 33 per cent. for a group of taluka, 66 per cent. for a village and 100 per cent. for an individual holding. This rule, first laid down for the Deccan districts, has subsequently been generally extended. It was laid down with a view to check the tendency of assessments being considerably increased in revision. It does not say that the assessment should be raised to the maximum limit laid down. It only says that it may not be raised higher than the figures indicated, and is therefore for the good of the land-owner. Enhancement is to be based mainly on considerations of general increase in the value of land. The rule does not alter this general principle. It only says that the increase should not exceed the maximum limit laid down; and its object is not to throw a heavy burden on the land-holder all at once. If the holding has increased in area by the inclusion of waste land, it ought to pay a proper increase, even though it may exceed the percentage. Again, if in an early survey there has been a mis-classification of the soil, the error will have to be corrected whatever its result.

15 and 16. Fifteen or twenty years in backward tracts and 30 years elsewhere is a reasonable term of settlement. The reasons for the differentiation are obvious. When the land is fully cultivated and agricultural production is not liable to violent fluctuations it is sufficient that the demands of Government are revised in 30 years, that is, once in the life-time of each generation. Where there is much waste land and fluctuating cultivation, development owing to increased resources of population, construction of roads, railways, etc., the postponement of resettlement for so long a period is injurious both to

the people who are unequal to the strain of a sharp enhancement and unjust to the general tax-payer who is temporarily deprived of the additional revenue to which he has a legitimate claim.

17. The present procedure is quite sufficient. I do not favour the appointment of any standing advisory committee. Without understanding the principles on which land assessment is based it may plead for its reduction and rouse unnecessary discontent. It is not claimed that land valuation is a science. Assessment is not a matter in which the advice of a mere theorist can be of any use. Experience of nearly a century has enabled Government to lay down broad and generous principles for the guidance of its officers. Capable and experienced officers selected for settlement work, make full and fair enquiry of local conditions, confer with the leading men in the villages and submit proposals the gist of which is placed in the village Chowra for all concerned to see and make a representation if they find the proposed assessment pitched too high. Both the District Collector and the Divisional Commissioner examine carefully the proposals of the Settlement Commissioner and the representation of the ryots with a view to see if any modification is necessary; and finally Government give orders after a full consideration of all those opinions. There is therefore no need for an Advisory Committee. The present practice of leaving complete freedom to the Executive in determining the amount of assessment leviable in accordance with the general principles carefully fixed, is a sound one and must be adhered to.

18. The Bombay practice of permanently exempting from assessment the improvements effected since the introduction of the first settlement is a sound one and should be adhered to. It is true that in some provinces periods for exemption have been fixed, for instance, 20 years for masonry wells, and 5 years for canal distribution as in the Punjab. In Baroda, *Abhaya Patta*, (protection deed) for a well was given for the period of the settlement in which it was sunk. But it did not seem that this was fair and since the passing of the new Land Revenue Code the Bombay principle of permanent exemption is followed. It cannot be determined, with any degree of certainty, after what period the land-holder can be taken to have reaped the full benefit of his private labour or capital expended on his lands; and therefore the present Bombay practice of giving permanent exemption should be continued.

19. I have a few suggestions to make—

- (1) I think something should be done to secure to the tenants the benefits of a long lease. At present a tenant is entirely at the mercy of the land-holder, who under threat of ejectment raises the rent almost every year. The land-holder hardly spends anything for the improvement of the land, except when the rent is in kind and not in cash; and the constant fear of ejectment deters the cultivator from making any improvements; and thus land is impoverished.
- (2) Local Cess which should be paid by land-lords is shifted on by them to the tenants, along with the assessment and these together with the rent make a heavy burden on the cultivator. The question deserves the consideration of the Committee who may be able to make some proposals for the mitigation of the evil.
- (3) Section 99 of the Bombay Local Boards Act empowers the Board to impose new taxes under certain circumstances. But it does not appear that any such tax has been imposed. The Local Cess on land revenue is utilised in the construction and repair of roads, and the up-keep of Schools and Dispensaries, which are used even by those who do not pay the Local Cess. The Local Boards ought to use the powers given them by law to impose taxes on those who enjoy the benefits of works done from the Local Cess Fund, but do not make any contribution to it. The imposition of such a tax is optional to the Board, and there is no provision in the Local Boards Act like that in Section 74 of the Municipal Act which empowers Government to *require* any such tax to be imposed. The Local Boards Act may therefore be so amended as to enable Government to *require* the Board to impose a tax which Government consider reasonable and proper.

Replies given by Mr. R. H. Desai, Acting Sar Subha, Baroda State.

1 and 2. I accept the general principles of assessment laid down in Section 107 of the Land Revenue Code.

3 and 4. It will be proper to base agricultural assessment on the rental value of land, provided such value could be ascertained with a fair degree of accuracy.

5 and 6. No distinction should be made between cultivating and non-cultivating landlords. Land often passes from one class to the other. Assessment should depend on the capacity of land, and not on the occupation of its holder.

7, 8 and 9. It is difficult to ascertain the true rental value of land, and it is not possible to ascertain it when land is cultivated by the holder himself. When land is leased by landlords to cultivators there is seldom anything like open competition. Generally the same cultivator continues by paying a little higher rent at intervals. If assessment is to be based on the rental value of land, the rent to be ascertained should be for the whole period of the settlement.

10 and 11. If the true rental value of land can be ascertained it will not be unreasonable to fix the maximum assessment, at 50 per cent.

12. I do not consider the scheme for fixing a permanent assessment in kind but recovering it in cash at rates to be fixed at short intervals practicable. The scheme proposed by Mr. Shivdasani looks theoretically workable, but in practice will present many difficulties.

13 and 14. I think the maximum limits of enhancement should be 33 per cent. for a taluka, 50 per cent. for a village, and 75 per cent. for a holding.

15 and 16. I consider the period of 30 years for a revision settlement reasonable.

17. I do not favour the idea of appointing a standing advisory committee consisting of officials and non-official members to examine the proposals of revision settlement.

18. Though theoretically it is provided that improvement effected in land during the currency of any previous settlement at the cost of the holder should not be taxed in fixing the revised assessment, it is not easy to give effect to this provision in practice. It is difficult to ascertain what improvement has really been effected. Practically speaking, if there is any improvement the holder gets the benefit thereof, and can have no reasonable ground for complaint if he has to pay a small portion of the profit he derives from such improvement to Government.

19. Though we profess to base our settlements on certain principles, it can hardly be said that the settlements are strictly scientific. At the first settlement of a taluka, the revenue paid by the villages is taken into consideration. Groups are formed and standard rates are fixed, keeping in view the total assessment paid by the taluka. At the time of revision settlement some increase is proposed to be made in the total assessment of the taluka, and standard rates are adjusted accordingly. Though arrears written off, outstanding arrears, coercive measures adopted for the recovery of assessment, and such matters are considered at the time of revision settlement, these matters do not much influence the fixing of rates.

Replies given by Mr. M. B. Nanavati, Subha, Navsari Division, Baroda State.

1. Yes. It is not practicable to make a change in the general principles laid down in the section. Even if we decide that the assessment is either a tax or rent it does not make any difference.

2. None else.

3. No. It would be very difficult to find out the rental value of land. Moreover this value would change very often and the assessment would have to be altered *pari passu*, which is not a desirable thing in the present condition of agriculture. Besides the rentals very often assume fictitious values specially in places of dense or thin or backward population.

4. Assessment should be based on general conditions of the industry but mainly on profits; but rents, land values and such other factors should also be taken into consideration. It is difficult to make out a definite formula for assessment.

5 and 6. No such distinction should be made. Otherwise the landlord would transfer this additional charge of the tenant by increasing the rent. But the income of non-cultivating landlords which is exempted at present from income tax, should be made liable for it.

7—11. I do not approve of this method of assessment.

12. This is a very impracticable scheme. It would be difficult to determine the produce of each field for a number of years. This yield, even when determined, would not be a sure guide since we have all classes of cultivators. A good cultivator would have to pay more, while a lazy one would have to pay less. Under commercialised agriculture there will always be changes in types of cultivation. It would also be difficult to determine prices at sight. While trying to be fair the proposal will introduce a very complicated method of calculations and the remedy would be worse than the disease.

13. Yes.

15. Yes.

17. Yes. Such a Committee is desirable and would serve as a corrective on the proposals of the Settlement Commissioners.

18. All improvements carried out at the cost of the cultivators, should be exempted from assessment for a period of 30 years and not permanently.

19. Section 107 of the Land Revenue Code is rather vague and therefore it is desirable that some more definite instructions should be laid down for the guidance of the settlement officers, viz., what factors go in the determination of profits. Several times we see that points that have no bearing on the profits of agriculture are taken into consideration. Sometimes improvements that are going to be made in the taluka in the future are considered in the calculations.

Now that index numbers of wages and prices are available these should be more and more relied upon in the determination of profits of agriculture.

Replies given by Mr. K. V. Uplap, Survey and Settlement Superintendent,
Baroda State.

1. Yes; because that is the only reliable criterion for fixing the assessment.

2. * * *

3. Yes. To ascertain the paying capacity of the land there can be no surer index than the figure of the rental value of the land. The rent actually received by the landholder is the best index for ascertaining the public estimate of the productivity of the land. A man who pays high rent for a piece of land does so because he is familiar with the natural capacity of the land as evidenced by the yearly yield of crop and this local knowledge is indicated by the rent that he is prepared to pay.

4. * * *

5. Such a distinction will not be practicable. It is not possible for all landholders to personally cultivate their fields and absentee landlords are numerous. As land affords the best and the safest source of investment there is an inducement to many persons to invest money in land. If any distinction is made between cultivating and non-cultivating landlords in fixing the assessment it will scare away persons from investing money in land. Besides, the distinction that can be drawn between these two classes of cases would naturally be to assess cultivating landlords less than the non-cultivating landlords; but what would be the ultimate result? The burden of the increased assessment on non-cultivating landlords would be shifted to the farmer who actually tills the land for the absentee landlord. The tenant will have to bear the burden. Who would be this tenant? Naturally an agriculturist,—a farmer—residing in the village or for the matter of that an outside cultivator who will have to pay the increased assessment. That means that the distinction would be nominal. The object of fixing the assessment, viz., to tax the non-cultivating landlord more would be frustrated and the agriculturist whom it is intended to protect by fixing a light assessment will have to bear the burden, i.e., the object of keeping this distinction would be nullified. It would thus appear that such a distinction is not desirable in the interest of the very agriculturist for whose benefit such a distinction is sought to be introduced.

6. * * *

7. Local inquiry from tenants and reference to Ganvatpattas would be the two sources of arriving at the rental value of lands. Reference to mortgage and sale deeds in the Registrar's office would be another useful source of information.

8 and 9. Rents paid in open competition by tenants to landlords would be the best way of ascertaining real rents paid. As a rule years of abnormal prices should not be excluded. The best course for arriving at an average of rental value is to take up the whole of the period of the first settlement and strike an average. This will include all, good, bad and indifferent years and would be a fair average. If that be considered too long a period, the figures for 5 years immediately preceding the new settlement should be taken and in that case abnormal years may be excluded.

10 and 11. It is quite necessary both in the interest of the Government and of the ryot, that a maximum percentage of the rental value should be fixed as the assessment that the State is entitled to take. Fifty per cent. is a reasonable maximum. This maximum of 50 per cent. is laid down as far back as 1864 by the Secretary of State for India, Sir Charles Wood, in his Revenue Despatch to Madras dated 25th February 1864. He says "I have to communicate to your Excellency in Council my deliberate opinion that the share of the net produce which may fairly be taken as the due of Government should be assumed at one-half". The cultivators will feel an incentive to work if they know that the demand of the Government is limited by a rule which the Government itself will observe and respect. They will be impelled by the ordinary motives of human nature to improve their own condition under the assurance that one-half of the net profits of cultivation are their's and their children's for ever.

12. The scheme suggested by Mr. Shivdasani is not practicable. In the first place the name *permanent* assessment becomes a misnomer when you admit that the assessment is to be calculated in cash rates which are to vary at short intervals. This means that the assessment fixed in kind will vary according to the cash rates fixed and hence it cannot be called permanent. The cash rates, themselves, on which we are to rely will depend on the rainfall and other items. The cost of cultivation is a very illusive and shifting item and difficult to determine. What Mr. Shivdasani is proposing is the old Bhagbatai system tagged on to the Bhigoti system. It is not purely Bhagbatai system in which assessment is to be taken in kind—so much share of each sort of crop grown in the field. It is proposed to fix permanently an assessment of so many maunds and seers of crop for each field. This is not just both to the ryot and to the State. The land may deteriorate in which case the landlord will be hit hard whereas on the other hand, the land when assessed may have just come under the plough and be underassessed

in which case the State stands to lose its legitimate share to which it is entitled. Moreover this system would entail the keeping up of a record of prices of all articles grown in a district and a periodic revision of the cash rates for each kind of crop. All this will mean the utilizing of the services of the lower Revenue staff and will open the way for corrupt practices. The main objection against the Bhagbatai system is the opportunity it gives to the lower staff for mal-practices which act as a burden on the ryot without adding a pie to the State revenue. Mr. Shivdasani's proposal ignores water facilities altogether. There is no place in his scheme for charging water. Water is as much a gift of nature as the land itself and there is no reason why this facility should not be charged. If there be a shortage of rain in a particular year how are we to give relief to the khatedars in the scheme proposed? Where is the basis for knowing what part of the assessment represents the water facility which can be remitted? The scheme is defective and instead of being a *permanent* assessment tends to become a *varying* assessment. The present practice followed in applying settlement is more scientific. The capacity of each field is estimated in annas according to the depth, slope and nature of the soil, due allowance being made for defects. This gives a more accurate basis for fixing the assessment. Water facility is also noted in annas. The whole taluka is then divided into groups and rates fixed for each group, regard being had to the communications, nearness of markets, level of prices, rentals of lands, etc. The result of applying the rates is worked out and compared with the old assessment and the increase or decrease is noted. In cases of sudden enhancements, precautions are taken to give special rates to the weak villages. If, with all these precautions, there is great enhancement in individual cases relief is given by breaking up the increase and spreading it over a number of years. If there be shortage of rain in a particular year then relief is given by remitting the water assessment and by liberal suspensions of land assessment. It will thus be evident that the system in vogue is equitable and self-adjusting.

13. There ought to be some limit for enhancement at a revision settlement. In British India this limit is fixed at 33 per cent. for a group or taluka, 66 per cent. for a single village and 100 per cent. for an individual holding and this is equitable. According to the Igatpuri concession the sudden rise in individual holdings is broken up and distributed over a number of years. Thus enhancements in excess of 25 per cent. are to be remitted for the first two years, those in excess of 50 per cent. for the 3rd and 4th years and those in excess of 75 per cent. for the 5th and 6th years, and the full assessment is taken from the 7th year. In the Baroda State which follows closely on the lines of the Bombay Settlement, His Highness has recently introduced a special concession known as Vadosan concession, from the village Vadosan of Mehsana Taluka where this concession was given for the first time, in which the enhancements are distributed over a large number of years and thus granting more relief to the khatedars. According to this concession enhancements in excess of 25 per cent. are remitted for the first 5 years; those in excess of 50 per cent. for next 5 years, i.e., up to 10th year; those in excess of 75 per cent. from the 11th to 15th year. Thus in Igatpuri concession the full increase is levied from the 7th year whereas according to Vadosan concession the full increase is levied from the 16th year.

14. * * * * *

15. As a rule settlement for 30 years is reasonable for developed talukas, but for (Rani Mahal) Forest tracts and for undeveloped talukas shorter term of settlements, say 15 or 20 years, is more advisable as it gives time to the agriculturists to accommodate themselves to the gradual increment and as it gives Government time to wait and watch the effects of the settlement on the progress of the taluka before any fresh enhancement is made.

16. * * * * *

17. I doubt the usefulness of such an Advisory Committee. As a rule the landlord class is most opposed to enhancement of land tax by Government but at the same time this class is the most tyrannical in exacting double, treble and sometimes four times the land tax from their tenants. This landlord class being the most vocal will dominate such an Advisory Committee and instead of looking at this problem in an impartial light would throw obstacles in the way of Government for receiving any enhancement while they themselves would not scruple to exact the last farthing from their tenants. The present practice of submitting settlement proposals is reasonable. Besides, the ryots are given a hearing as they are asked to submit their objections to the Settlement Officer before the rates are finally sanctioned. In Baroda we do not invite objections but as a rule the Settlement Officer hears all objections when he tours in the taluka before writing his settlement report.

18. Improvements effected since the introduction of the first settlement are permanently exempted from assessment. This is in a way good as it encourages agriculturists to sink money in the land and make improvements without any fear of Government participating in the profits.

19. The three cardinal principles of Ryotwari settlement in British India, as also the underlying principles of settlements in Baroda State are (1) The land revenue demand of a taluka should be fixed after considering what the taluka has paid in the past and can pay in future, without detriment to agricultural prosperity. (2) No enhancement should be made unless there has been a rise in prices or there are other reasons like the increase of produce justifying an enhancement. (3) No cultivator should be asked to pay more than one-half the net produce of his field. These principles have worked well and do not call for any radical change. Mr. Elliott, the founder of the Survey Settlement Department in the Baroda State, had proposed a *Varying Bighoti System* which was to be based on the following three factors—rainfall, market rates and the judgment of experts; but it was not found practicable in working. This varying Bighoti is unworkable owing to the extreme difficulty of its working and the undesirable amount of power it will throw into the hands of subordinate officials. The idea of taking assessment in kind in place of cash was mooted in the case of forest tracts like Songad, so as to remove the difficulty which the people of the forest tribes experienced in procuring cash for paying Government dues, but it was not found workable as those people were averse to it being under the clutches of sowcars.

Replies given by Sardar R. N. Ambegaonkar, retired Survey and Settlement Superintendent, Baroda State.

1. I don't accept the general principles laid down in section 107 of the Land Revenue Code. No clear principle is laid down, it contains only vague ideas; and if a reclassification is carried out at the time of the revision settlement all the improvements made by the cultivators at their own cost or labour are naturally taken into account in such reclassification. Consequently, the soil-valuation is raised higher than what it was previous to the revision settlement. This is against what has been laid down in the proviso of section 107.

3. The agricultural assessment should not be based only on the rental value of lands. But the following factors should also be taken into account:—

1. Skill of husbandry.
2. Facility of traffic.
3. Proximity of markets.
4. Prices of agricultural produce.
5. Sale and subletting value of lands.
6. Demand or relinquishment of lands.
7. Ease or difficulty in collection of assessment.
8. Increase or decrease of population in one decade preceding a settlement.
9. Condition of the people.

These are the chief factors which should determine the assessment of a taluka.

5. I think that no distinction should be made between cultivating and non-cultivating landlords in fixing the assessment.

7. The rental value of lands can be ascertained from the records (Ganwat Pattas) of the non-cultivating landlords or non-agricultural persons, from which 30 per cent. may be deducted for rack-rents, to arrive at the real rental value of lands.

8. I agree.

9. Ten years may be taken into account.

10. I have already said that only the rental value should not be taken into account in fixing the assessment of the State, as the rental value is increased or decreased according to the density or sparseness of the population of a taluka. Sometimes people can afford to pay even rack-rents when land is in great demand.

11. I totally disagree with the principle of fixing the State assessment on the basis of rental value and so I do not propose any percentage for a reasonable maximum.

12. In my opinion, the scheme proposed in Appendix II is impracticable. I give below the following reasons:—

The cost and labour of finding out the average gross produce of each and every field would be so great that it would not be worth the amount spent on making experiments. Again I am not certain whether the real gross produce can be ascertained even after spending a large amount of money. For this very reason the Governments of Madras and Bombay had given up this process.

Suppose there are three similar fields adjoining each other, the classification value of which being 8 annas. One belongs to a Patidar, the second to a Dharala Koli and the third to a Dhanka. The Patidar would naturally prefer to grow a cotton crop in his field, the Dharala Koli would like to grow Kodra, and Dhanka would grow Bawta as it serves for his favourite meal. The charge on each field, here, would differ according to the proposal made in Appendix II. The Patidar, then, would complain that his field though similar to his neighbours is taxed at a higher rate than theirs.

Thus I think that to arrive at a real net produce of each and every field is impracticable.

13. The present maximum limits of enhancement at revision settlement may be adhered to in undeveloped talukas inhabited by unskilful and backward classes. In fully developed talukas no increase should be made more than ten per cent. and that too on reasons of increase in the prices of agricultural produce. But improvements made by the State at a great cost such as the construction of railways or successful irrigational projects, may be charged according to the benefits derived by the people.

15. I am of opinion that the present normal period of settlement may remain in undeveloped talukas, and in fully developed talukas it may be raised to 40 or 50 years.

17. I think there is no objection to the appointment of a Standing Advisory Committee consisting of officials and non-officials, provided non-cultivating landlords form at least half the number of the non-official members. The proviso is necessary, because in case of difference of opinion between official and non-official members in arriving at a standard rate, the records of these landlords would be useful to some extent.

18. Improvements made by a cultivator at his own expense and labour may not be taxed; but if he receives the benefits of improvement made by the Government such as drainage-projects or bunding deep revines, etc., then he is liable to be taxed.

19. I have nothing further to suggest, as some of my replies include the required suggestions.

Note by Mr. S. V. Mukerjee, Suba, Baroda State.

I propose to take the questions in groups and give my views regarding the subject matter comprised in each group.

1, 2, 3 and 4. Section 107 of the Bombay Code corresponds to, and is identical in, wording with 80 of our State Code. Such terms as "value of land" and "profits of agriculture" are indeterminate and in view of this circumstance the present principles of assessment are open to serious criticism. Owing to a variety of reasons of which one is that commercial crops like cotton have fetched high prices totally irrespective of their "intrinsic" worth or of their cost of production, land values have appreciated to an extent that has disturbed the hitherto constant relation between the value and the income from land. The variations in the curves of either no longer correspond. Fancy prices paid for land in the Kahnab area, for instance, in this State have no relation to the rent notes passed regarding them. While land values thus show a steep rise, the rental value has risen more or less normally and it therefore remains practically the only safe and reliable test for assessing land. The general principles laid down in the Code are therefore not strictly followed in practice, and it must also be confessed that at least in regard to revision of settlements, the proviso regarding improvements has remained somewhat of a dead letter.

The rental value of land therefore can only be taken as a safe guide. It is known more or less definitely and as it represents the net assets of the farmer per unit of cultivation, he does not grudge to give a share of it to the State. The only difficulty about it is that it takes many forms and that the only form in which it appears in terms of cash and therefore forms a convenient basis for assessment is the form that is not usually adopted amongst the people. For instance, out of an agricultural area of 180,729 bighas assessed at Rs. 4,75,684, only 41,605 bighas or 23 per cent. and assessed at Rs. 1,42,767 or 30 per cent. are sublet on cash rents in Petlad taluka. But by the adoption of the rental value in cash as basis, the community suffers more than the farmer. For the Ganot system prevails only amongst non-cultivating holders of land. In their case the subletting tenants (except jungle tribes and such like, on account of their ignorance and lack of agricultural skill) has the whiphand in bargaining power. To the subletting value actually received by the superior holder, one should add the margin of profit of the ganotia to arrive at the true figure of net assets on the area in question. Again a true farmer saves in numerous little items of "overhead charges" on account of superintendence, the intrusion of middlemen, the wages of labour and so on, which the capitalist farmer of the absentee type has to incur. Thus a system of assessment on cash rentals favours the cultivating tenant more than the non-cultivating. And as these latter are in the minority, this system is rather an aid to the development of a true agricultural class than otherwise.

5 and 6. I would certainly say that the distinction is necessary and should be adopted. As I have shewn above the present settlement system rather favours the one at the expense of the other. In other ways in our Baroda Code, is this distinction kept up. Where occupancy passes from agricultural to non-agricultural classes, we charge a rent. Lands in use as factory sites are specially charged. Non-agricultural use of agricultural land is discouraged and where so made it is subject to special levies and so on. But nowhere, so far as I know, is as yet a distinction made between the two classes in regard to assessment. Obviously such a distinction cannot be stereotyped at a settlement, for lands change hands from year to year. But the Jamabandi Officers should, I think, be empowered to charge special rate (વરિયા ધરુ) of one and half times the assessment where land passes from the cultivating to the non-cultivating holder. It may be that this charging will be open to two objections. It may depreciate, but I think only temporarily, the level of cash rentals. It may secondly lead to much benami possession, but stricter pahani will minimise the evil, and the occasion for mutation of names can always be used for rectifying these subterfuges.

7, 8, 9, 15 and 16. Of these, I consider questions 9 and 15 vital to the issue. If the truth is clearly held that a settlement based equitably on cash rentals taken as a sample for a given area, is to the benefit of the farming classes then the bogie of recurring settlements disappears. It follows that the more frequent the inquests, the more it is to the benefit of the agricultural classes to avail themselves of their agency to redress inequalities wherever perceived. I should suggest ten year settlements will not be a costly or harassing proceeding, if they take the form of sympathetic economic surveys conducted in the full view of the people, and with the full knowledge of their views and objections. A long term settlement serves to stereotype inequalities while they make the people on the one hand ready to resist enhancements and on the other they induce the settlement officer to think it his duty to justify his existence to bring more money to the State and in doing so to get round as best he may the "lions in his path" to quote Mr. Anderson's picturesque phrase.

The people have no objection to a triennial revision of the income tax in this State and would certainly demur to a prolongation of the period. They should not therefore object to a decennial revision in the assessments. Permanent settlement in land has no longer the glamour of old days and politically minded people with any grounding in economics have always realised the iniquity both to the State as well as the tenant class of letting off a wealthy portion of the community from their just burden in land revenue.

As I have already pointed out I maintain that the cash rent as received by the superior holder represents the minimum net profits on the land. Such rent notes are readily available and can be studied and standardised over the period of let us say ten years, excluding abnormal years. It will not be a bad plan to allow the state agency to be used by superior holders on a small commission for the purpose of subletting of lands. I do not think the work will be much and such additional hands required may be met by the commissions received. I think the State will derive some income and also be enabled to have rental data first hand and accurately to serve as their basis of future settlements.

10, 11, 13 and 14. The present maximum of 50 per cent. the rental value and the other safeguards comprised in question 13 are the ryot's charter against rack renting. Mr. Anderson calls these latter lions in the path of a settlement officer conscientiously striving to attain the maximum percentage in his proposals. The rental value is the estimated net profit after deducting the interest on capital and cost of production, etc., on the farmer's land.

Fifty per cent. is an ideal standard. In this State, in Petlad Taluka, *e.g.*, the standard assessment is only about one-fifth of the subletting values. 50 per cent. of this subletting value is not an unfair maximum to look forward to in assessment. This subletting value is the minimum of profits which the non-agriculturist expects. The cultivating tenant on the other hand expects much more, many times more, than this. Otherwise he will not be fool enough to pay 1,000 to 1,500 Rs. per acre. The most favourite form which rent takes is that of crop sharing, and there the kind of crops rules the margin of profits; for, as it is well known, there is a sliding scale in cost of production, the more commercial a crop, the less its cost of production. And thus in a good cotton area, the rent received on this share-basis will amount to somewhere 150 Rs. per acre, where the cash rental in the case of a non-cultivating tenant will amount to 80 Rs. The assessment will be between 6 to 8 Rs. per acre. Thus the State charge on real rent will come to an average rate not much larger than the present income tax levied on non-agriculturists.

I think the lions in the path are necessary. I have already mentioned that the proviso in 80 of our Code is a dead letter. If in addition these safeguards are removed, the ryot will be at the caprice of the settlement officer. Personally I consider the safeguards fair and conceived both in the interests of the State as well as of the ryot.

17. The answer to the question will depend upon what principle the central constitutional machinery is based. If in the Provincial Government, Revenue ceases to be a reserved subject, then I presume the proper procedure should be to bring in a money bill embodying the general features of the revision proposals and get it passed through the legislature. I suppose the Government will first have to take power through a preliminary resolution to undertake revision enquiries in a particular area. If this is done, there is no necessity for a committee of assessors or local amins to advise the settlement officer. I think he should be hampered as little as possible in his investigation. Only he should conduct them in the open, inviting freely people's objections while they are going on. A local advisory committee of course may be given the credit of local knowledge but it has rarely the power to rise above local influences and to declare courageously what is or is not a rightful burden. In Baroda State, where dyarchy or responsible Government is still remote from the scene, it may yet be a feasible plan to take the sense of the Dhara Sabha on the main heads of revision proposals; and the local enquiries may be similarly conducted in the open.

18. As I have already stated, the improvements clause in the Code has been rendered nugatory by the adoption of the rental value as the test of assessment. Its only value lies in the protection it gives to individual khatedars against any special rate being applied to them on account of agricultural improvements made by them; and in that sense, the proviso should be retained.

12. I have reserved to the last my answer to this question. Appendix II only gives a skeleton to Mr. Shivdasani's scheme. It does not mention the provisions required in scarcity or famine year. Nor does it indicate how he proposes to meet the problem of agricultural lands being put to commercial, industrial or other non-agricultural uses. In these circumstances I am unable to state whether his scheme is feasible. But one thing is certain. He thinks a permanent settlement in kind with a decennial revision of price-data will lull the ryot to sleep contentedly. But I beg to think that his optimism is illusory. The agency for the settlement of prices seems also defective, apart from this fact, to proceed on so fluctuating a standard as price data is perilous in the extreme. Mr. Shivdasani's scheme however has this credit that it insists rightly on a comprehensive enquiry into the gross produce of each field. This should have been done long ago. Very rough

estimates are indeed made and that by a most unsatisfactory agency. Standard yields of the different crops in the different soils are a valuable basis for ascertaining the extent of revenue to be realised. At present the Revenue Officers are hampered exceedingly by the want of exact information of this kind. If trustworthy estimates of produce can be produced as Mr. Shivdasani wants, they can be utilised, if not for a permanent settlement in kind, at least for annual annawari of crops.

19. Generally I think the aim of a good revenue policy should be to attach the best type of agriculturists to the land. In that view it may not be out of place to suggest, now that revenue policy in Western India is being reconsidered, the laying of some foundations towards the establishment of something like private property in land. The attachment to the soil is one of the most passionate features of the life of Indian ryots and it will be to the lasting benefit of the State itself if this feeling were recognised and pressed to its service. All holders of Sarkari land should now be given the option of commuting their yearly payment of assessment, to a lump sum equivalent to let us say thirty times the present akar. The same principle may be made to apply to alienated lands. Where this is paid the sum so realised less one year's assessment should be capitalised and put out to interest. Thus this fund should bring a 5 per cent. interest more revenue than the present system of yearly realisations. Where khatedars have so purchased their right to the land by lump payment of this kind, the land tax should cease to operate and these farmers should share with the non-agriculturists the present burden of income tax. At present in view of the yearly recurring charge on the land, the farmers are rightly exempted from the income tax. With this removed there is no reason why all classes of the people except the very poor should not pay income tax equitably. A general policy of commutation such as I have ventured to suggest above will relieve the administration of a costly revenue collecting agency. Much of the irritation and distrust which at present colour the unofficial attitude towards the State may disappear; and the District Officers may be left with the requisite leisure as well as the desire for seeking and promoting local improvements and fostering popular progress.