



Supplement
to the
Manual of Revenue Accounts

**ACCOUNTS OF ALIENATED (INAM) AND NON-RAYATWARI
VILLAGES OF THE BOMBAY PROVINCE**

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PREFACE

The chapter on "Accounts of Alienated (Inam) and non-rayatwari villages" was first published in 1915 under R. 4496 of 21st April 1915 as a part of the Revenue Accounts Manual. This chapter was omitted from the fifth edition of the Revenue Accounts Manual as it was intended to publish the chapter as a separate Manual. Government, however, decided in their Revenue Department No. 7476-F/33, dated 11th Desember 1937 that this chapter should be revised and brought up-to date and published as a supplement to Revenue Accounts Manual and the present supplement has been prepared in pursuance of these orders and published under the authority of Government Memorandum, Revenue Department, No. 7476-F/33 of 19th January 1942.

Poona, 24th February 1942.

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SUPPLEMENT TO THE MANUAL OF REVENUE ACCOUNTS

ACCOUNTS OF ALIENATED (INAM) AND NON-RAYATWARI VILLAGES

I—ALIENATED

[In the following Note we cannot hope entirely to exhaust the intricacies of the Alienations of the Province. But an attempt is made to make the whole subject intelligible and to indicate the lines on which the accounts would be kept, even in the complications or circumstances which have not been fully discussed.]

1. An alienated village is one which has been given by the British or by former Governments as a gift or reward, endowment, or Watan (hereditary office) on certain terms and conditions. Sometimes it is regarded as a gift of the soil itself, sometimes only as assignment of the revenue of the village. The terms as to inheritance and the extent of the grant and so on are dealt with in the Land Alienation Registers and vary in almost every case.

2. Let us suppose that the Peshwa gave to a successful General a certain village as Saranjam. If in that village there had been already some grants, made by the Peshwa or his predecessors, to a temple or for any other service, of course the grant of the village would not be regarded as cancelling those previous grants unless it was very expressly so stated in the terms of the grant. Of course if previous grants were cancelled, no doubt the Peshwa would compensate those grantees in some other way. But grants of land which had been made before the grants of the village and which were not cancelled would be known as *Kadim Inams*. The General to whom the grant is now made would know that he must respect those previous grants and he would regard the village as being worth to himself what was left after those grants had been allowed for. Similarly of course there would be such assignments of land as high roads, village tanks and temples. The new grantee would be expected not to rescind such grants. If the road from Poona to Delhi ran through his village he would not be permitted to cancel this assignment of land and close the road and convert it to agricultural purpose or anything else. Therefore on first taking possession of the village an Inamdar has to respect Kadim grants of land as well as all assignments of land for public purposes (*Vishanath v. Mahadaji*, P. J. 1879).

3. The Peshwa (or other Government) when he makes this grant usually requires an annual Salami or Judi to be paid. This is intended as an acknowledgment of the overlordship of the G. When the title to hold a village has not been fully made clear, the defect has in many cases been cured by the Summary Settlement or otherwise by the imposition of a *quit-rent** in addition to the Mamul (old) Judi. The recognised profit to the Inamdar will be the difference between the full revenue he is entitled to get from the village and the total Judi he has to pay. This difference is the amount which G has given away or alienated and is regarded as the "Nuksan" or loss to the general revenues occasioned by the grant.

4. The Kadim Inamdars used to pay Judi to G; upon the grant of the village sometimes the grant includes this Judi†, sometimes it does not. If it is granted, it goes to increase the Nuksan on account of the grant of the village, but does not of course increase the Nuksan in respect of the Kadim Inam. Therefore the Mamul Judi on Kadim Inams when granted to the new Inamdar is (by being added to his revenue) *deducted as Nuksan* not under the Kadim Inam held but under the head for which the village is granted, e. g., a Devasthan field assessed at Rs. 16 pays Rs. 4 Mamul Judi. This is granted to the Saranjamdar. Then the Saranjami (not the Devasthani) Nuksan is increased by Rs. 4. There might be a further Judi imposed upon this, so that the Inamdar keeps only Rs. 3 and pays Re. 1 to G so that the Saranjami Nuksan on that land would be only Rs. 3.

* The term "quit-rent" strictly means a rent paid in order to be quit of liability to certain (feudal) services. Hence its use ought to be confined to non-service land.

† For a curious case in which an Inamdar (apparently by grant from the old Satara Rajas) had a right to levy a "Bhogavata" cess in addition to the Judi on all Kadim Inams and the Rayatava lands (on an artificial assessment based on the supposition that each Kadim Inamdar would hold a fixed proportion of Rayatava land and would pay a joint cess for both, which proportion could not of course be maintained) and for the confusion that resulted, see R. 6224-14 (Pachwad, Wai).

5. But sometimes when the village was granted there were not only some Kadim Inam lands but also there had been grants of cash allowances or Amals, or whatever else they were called, upon the revenue of the village just as there are in many Khalsa villages and of the same nature. Before the grant to the General, the village officers used first to collect all revenue they could and then before sending that to the Taluka they used to disburse these allowances to the persons entitled to receive them. This was done by the village officers as agents of G and in obedience to the grants made by G. When the Inamdar takes possession of his newly granted village he is not allowed to discontinue these grants unless it is expressly and definitely so permitted in his Sanad, but he must take the burden of these grants also. Therefore, so far as he is concerned the total amount of these grants is a deduction from his profits and an addition to the Judi and the actual loss to G, or Nuksan, by the new grant is only the difference between the full revenue and the Inamdar's Judi together with these allowances. Such allowances are called Kadim Cash Allowances (R. 6692-14, F. 2772-14).

6. These Kadim allowances were granted to their holders by G and they expect G to pay them ; if it were left to the Inamdar to pay he would be tempted to resort to delay and evasion. Therefore it has been ruled that the subsequent grantee of the village is bound (R. 4168-97)* to pay to G the gross amount of these allowances and G will disburse the allowances from the Treasury. These allowances are a first charge on the revenues of the Inam village and when the revenues of the Inam village come to be suspended on account of bad years under the Suspension Rules, the recovery for Kadim Cash Allowance is *ipso facto* suspended though G have held that the Suspension and Remission Rules do not apply to these allowances. Collectors have been authorised to spread the recovery of such arrears of Kadim Cash Allowances over a term of years, subject to the condition that the maximum period over which the recovery is spread in any case should not be more than three years and provided that at least twice the normal annual recovery of these allowances is made when twice the assessment of the village is ordered for collection and that at least 1½ times the annual recovery is made when 1½ assessments are collected (R. 3233/28, dated 8th May 1930). Frequently before disbursement G deducts a Salami or Judi from the cash allowance.

7. When the Inamdar has deducted all these obligations he finds himself in possession of a certain annual income. If the village has been settled so that the Inamdar can only charge fixed assessments, then the revenue he can derive from the land is the same as the difference between the full assessment, and the Judi together with the Kadim allowances. If there is neither settlement nor fixed customary rents then he will every year get a variable income which will be his profit from the grant. We calculate the L. F. due from him upon the full assessment on the village (excluding the Kadim Inam and Khalsa land), if the village has been surveyed, and if it has not been surveyed, some assumed or estimated total revenue is put down and called the Kamal or Mamul Akar. It is the duty of the Inamdar to recover the L. F. and pay it into the treasury along with his Judi or pay the cost of collection if the L. F. cess is collected by the village officers on behalf of the Inamdar (R. 2274, dated 18th April 1934). Under Section 7, Act III of 1869, L. F. (repeated in Section 94 of Act VI of 1923) is levied upon this Kamal Akar. Holders of Kadim Inams in the village similarly will pay L. F. on the full assessment (or if unsurveyed the full assumed assessment) of their lands. Also they will probably pay a certain Judi on their lands. The Inamdar of the village is responsible to G for his own Judi and L. F. but not for the collection of Judi and L. F. due from the Kadim Inamdars or Khalsa occupants (probably originating in lapsed Kadim Inams or in Khalsa "Thikans" such as are referred to in para 40), who are dealt with by K. direct. If on a survey the correct assessment is found to exceed or fall short of the old Kamal Akar, still the calculation of Judi, L. F. and Nuksan may not, Rule 1, Section 2, Act II of 1863 (in the absence of an agreement to the contrary), separately be varied, nor the new total assessment brought into the accounts at all for any one purpose unless the Inamdar accepts it for all purposes.

*Except in some cases where the Sanad expressly directs the Inamdar to pay the allowances himself direct (e. g., R. 3251-95).

8. Obviously if one of these Kadim Inams or any part of their Nuksan lapsed through the extinction of a family or through forfeiture, or in any other way (such as half-Judi on Devasthans and Warshasans settled† under R. 4168-97, "Idiana" allowances. & c.) the grantee of the village could not reasonably expect to profit thereby. He was not promised that the amount of his alienation would be increased whenever any such occurrence took place. Such grants must be construed strictly in favour of the general revenues of the public. Therefore when such a lapse occurs the land will become Khalsa, and just as there are Inam fields in Khalsa villages, so too there may be Khalsa fields in Inam villages. Exactly the same thing happens when a Kadim allowance lapses, still more when it is bought up or redeemed by G. The Inamdar has no title to benefit by the lapse. He will continue to pay the full allowance to G. but G will not be obliged to disburse it any longer, and therefore the Treasury (*i. e.*, the tax-payer) will benefit by the lapse.

9. After the Inamdar has got his village, he may, if he likes, give away the whole or any part of it, unless this is prohibited by his Sanad or the tenure. Some times the creation of a Jadid Inam is illegal; one was set aside in R. 3682-13. But if he assigns one or more fields to any persons for religious or other purposes, or only as gifts, or if he makes any agreement with them that he will never demand more than a fixed rent, however, much the rest of the village rents may be enhanced, then all such grants created by the Inamdar are called Jadid Inams or Mirasi tenures. G are in no way responsible for them. The Jadid Inamdar may enforce his right against the Inamdar by Civil Suit or may defend it in summary revenue procedure if an assistance suit is brought against him. But when the village lapse to or is resumed by G of course all Jadid Inams would lapse with it (*see* 160, L. R. C.), because the Inamdar cannot create any encumbrances in excess of his own rights. Encumbrances on Watan land are automatically extinguished when the Watan lapses to or is resumed by G in all cases where the original grant is that of the soil and not merely of the royal share of the revenue though, even in a case of the latter type, the Privy Council held that no rights or encumbrances created by a Saranjamdar can ensure the resumption. But in the case of Gordon Settlement Watan the encumbrances continue as on the lapse of the Watan in these cases resumption can only be made by levy of full assessment and not by resumption of physical possession as held by the High Court of Bombay (Girisagar case 1937). In case of relinquishment or voluntary surrender the encumbrances created by the Inamdar continue as it is subject to "any rights, tenures, encumbrances or equities lawfully subsisting in favour of any person" (R. 784 dated 18th July 1935).

Relinquishments of alienated lands held for service are governed by Land Revenue Rules 74-A and 74-B.

Such Jadid Inams do not of course come in any way into the G accounts; but only into the Inamdar's accounts kept by K (if hereditary). Some Jadid Inams found existing before 1860 were summarily settled with the Inamdar's consent and thereby became practically Kadim (R. 5330-61).

10. Kadim cash allowances being received at the Treasury in full from the Inamdar as a sort of addition to his Judi are credited in *cash* to Land Revenue. Therefore there is no *book* adjustment on account of any alienation to be made in the books of the A. G. through T. F. III (*vide* 6 T. F. III). When these allowances are paid from the Treasury they are debited as cash payments under "7, Land Revenue—D. Assignments and Compensations" (if non-service) or 25, General Administration (if for service) and in *that* way they pass into the Imperial accounts. If the amount paid by G to the Kadim Inamdar is less than that paid to G by the village Inamdar, the surplus of course remains to the credit of L. R. as it obviously should. When these allowances ultimately lapse in whole or part they simply cease to be paid (F. 2772-14) but are still collected from the Inamdar. The terms and conditions of their continuance are dealt with in the Cash Alienation Lists just like all other cash allowances granted in Khalsa villages, and therefore there is no need of any schedule or details thereof in the village accounts.

† In the same way in which in Khalsa villages, they were settled in 1865.

10-A. Ordinarily an Inamdar is entitled to all Misc. L. R. arising in his village such as revenue from trees, grass, & c. Sometimes the title depends on the terms of his Sanad. Gadkaris have no right to teak or Forest (R. 9680-14) but in Summary Settlement land, they belong to the Inamdar (R. 2232-84). Section 43 of the L. R. C. applies to these trees in alienated land reserved to G. but section 153 does not and the lands cannot, therefore, be forfeited under that section for the value of the trees as the amount due under section 43 is not due as an arrear of land revenue in respect of the land. (R. 7570/28, dated 19th January 1932). But there are some items to which he cannot have any claim, e.g., notice fees, possibly levied from himself or his sharers for unpunctual payment of Judi, fines under R. R. Act, Nazarana on successions to his own or to Kadim Inams. Fines of one-fourth in Assistance Suits are paid to the Inamdar (R. 9586-84). The Misc. L. R. due to G must be distinguished from that due to the Inamdar; and in Sharakati villages (see para. 41) even a share of the latter usually goes to G. Of course in G accounts, only the G portion appears at all; distinguished as usual into that which can be consolidated, and that which is pure, or does not carry L. F. The Misc. L. R. taken by the Inamdar is really a "Nuksan" or alienation, from the point of view of G, but except in case of some Sharakati villages it is not so treated, and Judi is not reckoned upon it, as it is not assessed by the Survey Officers [Section 7 (1), Act III of 1869]. Even fixed non-agricultural assessment is not "assessed by Survey Officers" and so not liable to L. F. or additional Judi. However in cases where the sanads do not show that a fixed Judi is payable in lieu of payments of all kinds, the alienated lands to which the sanads relate, are liable under section 134 to payment of one-eighth of the N. A. assessment at the rate fixed for unalienated land used for similar purposes in the locality, under L. R. R. 81 or 82 as the case may be, and such N. A. assessment levied under section 134 has to be guaranteed for thirty years under L. R. R. 87 (R. 4028/33, dated 22nd September 1936).

11. Therefore, the general scheme of an Inam village accounts is as follows :—

| | Full assess- ment | Nuksan | Judi or Revenue payable to G | L. F. |
|----------------------------------------|----------------------|----------------------------|------------------------------------|---------|
| Kadim Inams | 120 | 95 | 25* | 7 8 0* |
| Khalsa lands | 16 | .. | 16* | 1 0 0 |
| Alienated lands held by the Inamdar .. | 1,000† | 1,000 | 400 plus 200† | 100 0 |
| Misc. L. R. due to G .. | | | 14 | 0 8 . |
| | | | 655 | 109 0 0 |
| | | Consolidated L. R. .. | 764 0 0 | |
| | | Add Nuksan .. | 1,095 0 0 | |
| | | | 1,859 0 0 | |
| | | Deduct Misc. L. R. .. | 6 0 0 | |
| | | free of L. F. | | |
| | | Divide by 17 .. | 1,853 0 0 | |
| | | L. F. share of C. L. R. .. | 109 0 0 | |
| | | Govt. share .. | 655 0 0 | |

*For this collection the Inamdar is not responsible (but only K).

†Inamdar's Accounts—

| | | |
|-------------------------------------------------------|-------|-----------------------------------------------------------------|
| Net profit § of the Inamdar | 1,000 | § i. e., excess of Survey of assumed assess- ment over Judi. |
| and L. F. on the gross survey assessment | 100 | |
| Deduct Nuksan on Jadid Inams | 75 | |
| | 1,025 | |
| Add rents imposed in excess of assumed Kamal Akar. | 300 | |
| | 1,325 | |
| Deduct assessment on any waste lands 60 | | |
| L. F. Payable to G 100 | | |
| | 160 | |
| | 160 | |
| Total .. | 1,165 | |

| | |
|----------------------------------------------|------------------|
| Add Misc. L. R. to which Inamdar is entitled | 200 |
| Gross demand of Inamdar | <u>1,365</u> |
| 3 As. Balvantrao .. | 682 8 0 |
| 4 As. Gunpatrao .. | 341 4 0 |
| 4 As. Lakshimbai .. | 341 4 0 |
| | <u>1,365 0 0</u> |

N. B.—The Inamdar pays Judi and L. F. to G in respect of his lands and Judid Inams even when unoccupied. He is not entitled to demand and does not pay L. F. on the Misc. L. R. which falls to his share. Of course if some dues are not collected, the divisible amount (1,365) will be proportionately less.

| | |
|--------------------------------------------------|----------------|
| †Kadim, Cash allowances, of which | |
| (1) Lapsed to G | 40 0 0 |
| (2) Judi on 160 | 20 0 0 |
| (3) Nett payable to Kadim cash allowance holders | 140 0 0 |
| | <u>200 0 0</u> |

(With this distribution the Inamdar has no concern).

12. The amount of relief that an Inamdar may be required to grant to his tenants in bad years for partial or total failure of crops or for shortage of water etc. is regulated under section 84 A of the L. R. C. or in areas to which the Bombay Tenancy Act, 1939 is made applicable, under section 16 of that Act. The extent of relief to be given to the Inamdar in such cases in case he pays Judi to G is indicated in R. 5506/24, dated 6th March 1931 :

Remission or suspension of Judi =

Assessment remitted or suspended

$\frac{1}{2} \times \frac{\text{Assessment remitted or suspended}}{\text{Total Assessment of the Inam village}} \times \text{Judi.}$

Total Assessment of the Inam village.

This may result in impoverishment of the grantee; some grants have been made in definite compensation for other payments or revenue due to the grantee. But whether of a whole village, or of a piece of land, the grantee must bear all risks of loss of revenue and diminished income in bad seasons (even if the grant is in the nature of a pension for services rendered)—(R. 249-11).

SURVEYED ALIENATED VILLAGES

A.—The G. Accounts

13. *V. F. I.*—Will be precisely like that of a Khalsa village. There will probably be far fewer survey corrections and probably no restricted tenure and a much larger proportion of alienated land. In fact there will frequently be no Khalsa land at all. The lands held by the Inamdar are all described as “alienated”, and are all treated as “occupied” even though not tenanted or cultivated. But unculturable land or land culturable but assigned for other public uses (road or Railway) is deducted in the same way as in G villages so that such land is not classed either as Khalsa or alienated.

14. But sometimes an Inamdar divides his lands with several sharers, the heads of several families descended from the original grantee. If these shares have distributed the lands of the village among themselves so that a particular field is held by a particular sharer then (if there is no R. R.) it will be necessary to note in *V. F. I.* to which share each field belongs. When such a division is made sometimes the Judi of the village is distributed over particular fields, but more usually it is divided proportionately in lump among the sharers and not upon single fields. Another method of division is by allotting certain Khatedars by name to each sharer : so that there is not a field-division (though the plots of land in each Khata would be ascertainable) but rather a ledger-division.

15. *I-A*.—Will probably not exist; but if there is G forest it will be dealt with exactly as in a Khalsa village; it is not in the category of “alienated” land.

16. *II*.—G can charge altered assessment only on the Khalsa lands in the village and only if they have been surveyed and settled, as is almost always the case*. In every probability there will be no such N. A. dues. As regards levy of altered assessment on Inam lands in Surveyed and Settled‡ Inam Villages, this can be done by the Collector under L. R. Rs. 92 to 97 except in cases where the Inamdar enjoys the powers of a Collector under section 65 or 66 of the L. R. C. by virtue of a commission granted under section 88 (*d*) of the L. R. C. Such Inamdar cannot, however, exercise the Collector’s powers of estimating the full market value and fixing standard rates of assessment under L. R. R. 88. When a Summary Settlement Inamdar thus increases his assessed revenue, his quit-rent is not raised, unless his land is within the site of a village town or city : Section 134, L. R. C.; the reason for exemption is apparently that noted in paragraph 10 (*a supra*) : but it seems that G could levy L. F. from the occupants of such land upon these enhanced assessments.

17. *III*.—All Kadim Inams will be clearly distinguished as “Kadim”. If (as usual) the Judi on the village is levied in lump then details of the fields held by the Inamdar need not be given again (as they are found in V. F. I.) but the terms on which the village is held and the total net cultivable area and total Nuksan and total Judi plus Kadim cash allowances will be noted in a single line, and not (as is now often seen) in many pages simply repeating V. F. I. Great care must be taken to note whether Nazarana is due on successions or transfers and whether the Inam is capable of lapsing in any circumstances.

18. But when several sharers have distributed the lands and Judi, the name of each sharer and the aggregate of the fields held and Judi due from each will be exhibited as compactly as possible; we do not want the details of so much as the total of each share.

19. The Kadim cash allowances are distributed from the Treasury according to the Cash Alienation Lists. It has been already explained that the Inamdar and K have no concern at all therewith. All alterations in names of holders, or the amounts, terms, &c. of such allowances are dealt with in the Cash Alienation Lists and therefore cease to be recorded in the village accounts.

20. *IV*.—Generally there will be no such G revenue, because there are very few Khalsa lands, and few occasions for other demands. If there are never more than one or two items in the whole year, K need not prepare V. F. IV. because there will be no difficulty in checking the proper entries in V. F. VIII-B and agreeing these demands with the Tharavband and Taluka accounts; and submitting the classified totals with his Annual Report.

21. *V*.—(*a*) This would be prepared exactly in the usual form even though it may result in there being no remainder of G land at all. It is essential for posting the Maujevar Terij, T. F. VIII-A and VIII-B.

(*b*) If any village is found in which the Inamdars is paying L. F. at a rate which is not exactly 1/16th of the aggregate of the Judi (including Kadim C. A.) and the Nuksan, there is probably some irregularity: the case should be reported to the Alienation Office for removal of the illegality (*vide* 4, V. F. V.).

(*c*) Whenever there is such a difference K (or whoever else prepares the Tharavband) will carefully note at its foot by how much the L. F. actually leviable exceeds or falls short of one-

*When a Survey Settlement or Revision is applied in a Taluka, it is important to include in the Notifications the Khalsa lands in alienated villages; otherwise legally they will be left unsettled.

‡When the period for which the survey rates were guaranteed unless settled before 23rd January 1965 (R. 1327-12) expires without extension still the Settlement remains in force till it is revised.

sixteenth of the Kamal (or Judi plus Nuksan). M, as will be explained under T. F. X., calculates the amount of C. L. R. which is transferable to the Local Board on account of L. F. and will then be able to make the proper adjustment required by these special cases. K is concerned only with this note below the Tharavband which must never be omitted when there is a difference between the L. F. as calculated and as actually paid.

22. VI and VII.—When the R. R. is introduced (and it is now being introduced into all surveyed Inam and Non-Rayawari villages) it has to deal with two sets of relations. First the rights and relations arising between Government on the one side and the Inamdar and his sharers, if any, the Kadim Inamdars, and the occupants of the Khalsa lands on the other side. Then in the next place we have to deal with the relations between the Inamdar and his sharers on the one side and occupants or tenants of their land on the other side.

23. The relations in the first section may, in some instances, be extremely simple. There might be, to take the simplest possible case, no Kadim lands, no Khalsa lands, and only a single Inamdar. When an Inamdar has sharers these are sometimes recognised and admitted in the accounts, sometimes not. Of course any Inamdar can privately pay away any money he likes out of his revenue to any persons he likes without bringing them upon the accounts as sharers. In such a simple case as this all the rights of the first kind (between Government and the Inamdar) are quite adequately detailed in the Inam Patrak (V. F. III) and there will be no need of any details in V. F. VI. But to take a very complicated case in which the Inamdars and his relations have first divided amongst themselves certain S. N. which each of them hold separately and perhaps cultivate themselves as "Sheri" lands; then again each of the sharers have taken some of the tenants or occupants of the alienated land as their individual tenants (which would be much the same as allotting to that particular sharer, the S. N. and Hissas held by that occupant; only this division need not necessarily be by entire S. N.) and then, out of the remaining revenue of the Inamdar, certain other persons might enjoy shares expressed in annas of the rupee. Then there might be many Kadim Inams and several Khalsa plots; and some of the Kadim Inams might pay their Judi not to G but to the Inamdar. In such cases when R. of R. is to be introduced for the first time, V. F. VI should be written in two sections, section I to show the relations between G. and the holders under G., the Inamdar, the Sub-sharers, the holders of Kadim Inam and Khalsa lands and section II to show the relations between the Inamdar and the tenants. The entries in the two sections should be numbered consecutively. When once the two kinds of rights are thus separately recorded in the beginning, there is no further need of maintaining two sections of V. F. VI for further mutations. All further mutations will be noted in order of their date whether they relate to section I or section II and will be serially numbered and after they are certified the change will be recorded above or below the line in V. F. VII or VII-XII as the case may be. V. F. VII or VII-XII will always be maintained in one part, the two kinds of rights being distinguished by writing above and below the line as shown in the remarks on V. F. VII paragraph 19 on page 66 of the R. A. M. If there are Jadid Inamdars and other permanent tenants or mirasdars, the names of the Inamdar, Jadid Inamdar and the permanent tenant or mirasdar should be shown one below the other. It must not be forgotten that although a distribution may be made among the shares of the Inamdar, still the principal Inamdar might remain *fully responsible* for the whole of the Judi. In that case it would be made clear that the sub-division extended only to the right to nett revenue and not to the responsibility for Judi. But under R. 5084-01 and 5120-04 when such sharers are definitely ascertained we should resort to collection of the proper proportion of the Inamdar's Judi from the sharers direct and from actual occupants (rather than to the application of coercion to the Inamdar personally) and this rule applies even to Inam holdings in Khalsa villages.

24. VIII-A. B.—Then upon this first section we can base the G Khatas and the G Receipt Book IX and Trial Balance Sheet XI, where the number of entries is sufficient to require such a test of the distribution. The Tharavband based on V. F. I and III, &c., will agree with these details.

25. IX.—This will of course only record payments by Kadim Inamdars, by Khalsa occupants, and by the Inamdar or his sharers to G. There are likely to be in Inam village larger payments at the Taluka. How to deal with such payments has been made quite clear in remarks to V. F. IX.

26. XI.—It is probable that in some Inam villages there will be so few items that the agreement of the different totals can be effected at once without any intermediate Test Balance Sheet. If there were no Khalsa plots and only one or two Kadim Inams and no sharers of the Inamdar, this form might be dispensed with altogether. Arrears, if any, could be worked out in a few moments in the 3 or 4 accounts in V. F. VIII-B, but they would have to be reported to the Taluka in the same form (abstract of V. F. XI) as in other villages, for incorporation in Taluka accounts.

27. XII.—This is now combined with V. Fs. VII and VII-A. Crops will of course be recorded; also (when R. R. is introduced) all tenancies whether derived from G occupants or Kadim Inamdars, or derived from the Inamdar or his sharers.

28. In alienated surveyed villages, unculturable land (including P. K.) and land not available for cultivation (being assigned for public purposes. &c.) is distinguished. But all the remaining land is treated as "occupied", even though the Inamdar may not have succeeded in letting any of it to tenants, and may not be able to cultivate it himself. Therefore to meet this case we must have in surveyed alienated villages, an additional class of "fallow" entitled "unoccupied". In posting Ag. Rn. I (through T. F. XX) this class will not be kept under "fallow" (for of course it does not at all belong to that category) but will be used by M for filling up Ag. Rn. 1 (5) since otherwise that column would have to be blank, and it would appear that the area of crops was less than the total area of occupied cultivable land and fallow; and further in D. F. IV we should find the average assessment per acre of these alienated lands would work out less than it really is.

29. XIII.—All the Kadim and Inamdar's lands will be summarised under the Inam Section.

30. XIV-XV-XVI.—These are prepared in all villages, even if an outside K or C. I. have to be deputed to the duty.

B.—The Inamdar's Accounts

31. The Inamdar, must keep his own accounts in forms analogous to the G forms; and these accounts so kept are the property of G and not of the Inamdar [Section 70, Watan Act; R. 5120-04, 5383-89 (Orders) 5959-12 and 8286-13]*. The record of rights form viz. V. Fs. VI, VII-XII and V. Fs. VIII-A and VIII-B for G Khatas and V. Fs. III and XIV should be retained in the village for current reference and then transferred to the Taluka record room for preservation in accordance with the rules for the preservation of official records. All other records should be left with the Inamdar. (G. O. 3537 dated 20th December 1920). The Inamdar does not require V. F. I separately from the G Form. But he might have V. F. II for a record of N. A. &c., leases granted by himself with C's sanction. Then he might have a sort of V. F. III for recording Jadid Inams. This was prescribed in paragraph 6 of remarks on (Symonds) V. F. 9. The Tharavband V. F. V is not required as the Inamdar has no Taluka accounts into which it could be compiled; a much simpler memo of increases and decreases in the year in respect of the Inamdar's income could be prepared, if he desired it.

32. We then, if the R. R. is introduced, come to V. F. VI and VII recording the rights as between the Inamdar and his sharers and the occupants holding under them. If these occupants hold as survey occupants at the survey-rates for as permanent customary (Sosti or

*R. 1565-12 is easily distinguishable, see also R. 2441-9.

And for danger of reduction in tenants status see R. 6288-11, para. 3 of Dharwar C's letter.

†See note (†) para. 16.

Mirasi) tenants, they will be shown in V. F. VII or VII-XII below the line as shown in the remarks on V. F. VII in paragraph 19 on page 66 of the R. A. M. under the old L. R. C. of 1879, the Survey Settlement of an Inam village converted the tenants-at-will into Survey occupants though they apparently rarely asserted these rights (Bo. H. C. Appeal 186 of 1905); but the Code as amended in 1913. Sec. 217 does not do this (R. 4148 and 5527-13). But if they are merely tenants-at-will (Ukti or Upri) or on short term leases, then they will be shown in V. F. XII only and the name of the sharer or the principal Inamdar whose tenants they are will be shown in V. F. VII or VII-XII in the column for occupant. The determination of their status is a question of fact such as always has to be determined when framing R. R. (R. 4822-15). The names of the Jadid Inamdars will be shown in V. F. VII or VII-XII below the line against the column for occupant and the word "Jadid" written in brackets after the names of the Inamdar. Such details as the fact that the Jadid Inam has been granted by one of the sharers, or by a particular ancestor of the principal Inamdar, and so on will be noted in the "Remarks"; as it is important in cases of lapses by extinction, &c., of one branch of the family.

33. The entries in V. F. VII and XII will form the basis for the preparation of khatas of the occupant's dues to the Inamdar. When the Inamdar levies from the occupants or tenants more than the survey assessment, the actual amount of his demand will be shown in these khatas and based upon the entries in V. Fs. VII or XII. The aggregate of these Khatas, if obtained through V. F. XI, would not then agree with the net survey assessment of the alienated lands in V. F. I. Also it should be noted that if a S. N. is assessed at Rs. 16 but the Inamdar levies Rs. 24 he is entitled to levy only Re. 1 and not Rs. 1½ as L. F. (but of course he can give any other name he likes to the excess). The L. R. and L. F. are consolidated in the G accounts only, and in the Inamdar's accounts there is no need to keep them apart. If the Inamdar levies (from a tenant without the rights of a survey occupant) Rs. 25 without distinguishing between L. R. and L. F., it is not possible to say how much he is levying as L. F. The whole of the revenue levied from the tenants by or through K for the Inamdar (even though it may sometimes specifically consist of L. R. and L. F. separately) must be regarded as rent; but if he seeks assistance of G in collecting his dues, he will not be assisted to collect more as L. F. than the sixteenth part of the Kamal assessment (R. 539-74) even if he has specifically contracted with his tenants that they should pay more (R. 4013-89).

34. Then he must have V. F. VIII-A and VIII-B based upon the entries in V. F. VI, VII and XII or VII-XII; or else (if the R. R. is not introduced) based upon the traditional tenures, the leases, whether oral or written, Kabulayats, or other arrangements which he has made with the occupants. It is very strongly recommended that such accounts should be kept by all Inamdars (even when there is no Watandar K) and also a Receipt Book in V. F. IX. When there is an hereditary K the Inamdar is obliged to collect through him† and he must give receipts in a form like V. F. IX. (So also must a Khot, R. 1146-00). V. F. X is not required, if the remittances to the Inamdar can readily be acknowledged in V. F. IX. But when the Inamdar lives at a distance, a simpler form of chalan with such details as he needs should be used to protect K against allegations of non-payment. Remittance by M. O. has many advantages. K is required to send a Wasul Baki Statement to the Inamdar and also to M within 15 days from the close of the first instalment, to enable the Inamdar to apply for assistance in time or to use his powers under commission (R. 1423-12). The Inamdar may not dun tenants, but must address only the Watandar K (R. 7307-12). There are many orders as to the prompt recovery of Inamdar's dues, by the village officers, and by Assistance decrees (see R. 6288-11, 5780-15). There are some alienated villages which have been surveyed, but the Inamdar has not accepted or introduced the Survey; the R. R. Act can be enforced in such villages (R. 288-13, 9757-13).

†Even from tenants-at-will (G letter R. 3221-14), but the dues on his "Sheri" land he may collect (R. 8638-14 was cancelled in R. 1425-15). The Inamdar must pay in lump to G the whole L. F. on the Kamal Akor, so that no remuneration is due to K for collecting the L. F., and still less in an unsurveyed village. The Inamdar ought to remunerate K for collecting L. F., as well as L. R. from the tenants and occupants; if he does not, K might refuse to collect it (if he could distinguish the L. F. portion of the consolidated demand).

35. If in a *surveyed* alienated village there exists no agency for preparing V. F. XII-XIII (e. g., if the Inamdar refuses to require his Accountant to do the work, and there is no Watandar K, as in Gujarat) the C. I. must make an estimate (as in paragraph 37 below); but the Tharavband, or V. F. I, will enable him to enter more exact figures as to area, unculturable and unoccupied, than in the case of an *unsurveyed* village. Such a surveyed village will be classed as one for which statistics are *available*, even though the details of crops are estimated, because the broad distribution of land is known.

UNSURVEYED ALIENATED VILLAGES

36. The accounts are very partial and inexact. Where there are Khalsa or Kadim Inam plots they should certainly be (and usually have been) surveyed,* but the total area of the village is only estimated. V. F. III and Tharavband *must* be prepared in which the assumed area and assumed Kamal Akar will be given, and if there are any measured G plots they will be detailed. The abstract of V. F. III and copy of V. F. V. are to be sent to Taluka, and the accounts are G property in all cases (R. 5539-00). It would be impossible in such a village to have the ordinary R. R. (see 13, T. F. III or any Test Balance Sheet (V. F. XI). V. F. XII could be kept for the crops only (estimated areas) and not for tenancies. In such *unsurveyed* villages there is often not even any K employed by the Inamdar or by G. In such a case the few G accounts are prepared by the K of some adjacent G village; Birth and Death Register V. F. XIV at least is kept up by the Patel.

37. When there is no survey or village map, K (if there is one) or C. I. should draw up for M a note (R. 6147-07) on the estimated crop statistics of the *unsurveyed* alienated (or Khoti, Mehwas, etc.) village of (Nastipur), thus:—

| | | | | |
|--------------------------------------------------------------------------------------------|-------|-----------------------------|--------------------|-----|
| | | | A. | g. |
| | | | 3,271 | 11 |
| Gross area as assumed in V. F. I and Tharavband | | | | |
| <i>Deduct—</i> | | | A. | g. |
| Estimated unculturable hills, marsh, etc. | | | †950 | 0 |
| Area of Khalsa (16 ac. 5g. and Kadim Inams (19a.11g) for which statistics are available | | | 35 | 16 |
| Estimated unoccupied land of Inamdar (Khot) | | | ‡340 | 0 |
| | | | 1,325 | 16 |
| | | Remainder estimated cropped | 1,946 ac. | |
| | | | | |
| | | Alienated (leased.) | Khals and Kadim | |
| of which estimated— | | A. | A. | g. |
| Grass | 300 | | 10 | 4 |
| Cotton | 700 | | 15 | 20 |
| Jowar | 200 | | 8 | 6 |
| Bajri | 400 | | | 400 |
| Minor pulses | 20 | | | 20 |
| Rice | 120 | | | 120 |
| Tobacco | 6 | | | 6 |
| Fallows— | | | | |
| Rotation | 150 | | | 150 |
| Unfavourable rain | 50 | | 1 | 26 |
| | 1,946 | | 35 | 16 |
| | | | 1,981 | 16 |
| | | | (Sd.) K or C. I. | |

In making the estimate, the ordinary distribution of crops in neighbouring G villages should be borne in mind, as well as the opinions of leading men or Patels of the *unsurveyed* village. Sometimes an exceptionally large proportion of a particular crop is grown.

*Section 216 (a), Act V. 1913.

†This area will be shown in Tharavband as alienated, ‡i. e. 'occupied' since its proper division into unculturable etc. is impossible. This will be a source of further unavoidable discrepancy between Ag. R. I. and the L.R. Statistics.

‡for (in the case of Mehwas Talukdari and leasehold tenures where the Jama is very much below a full survey assessment as "Free or specially reduced."

38. *Circle Inspectors* are required (D. L. R.'s Disposal No. 121/S S A 1912 and Cmr. S. D.'s 1636—16-5-12) to inspect the work of K (if there is one) or the Inamdar's or Khot's agent, in respect of :—

In Surveyed Villages.—Crop, Birth and Death Rgr., Khanesumari, V. F. XV (Quinquennial), and (if R. R. is introduced) V. F. VI, VII.

and to restore B. M. when the adjacent Khalsa village comes under rotation (R. 10817-10).

Special staff of C. I. is sometimes sanctioned for such B. M. work, *vide* order R. 1577-15.

In Unsurveyed Villages.—Birth and Death Rgr. and Khanesumari (Q1) and to restore B. M. of Khalsa and Kadim Inam lands only.

The Tippans or Plano Table maps must be obtained to see where the marks should be, since there is usually no map for such villages. The C. I. (in default of a K) will also make the crop estimate as above.

No orders appear to exist about V. F. XVI.

Where there is (as often in Gujarat) no K or even any Inamdar's Karkun able to compile such accounts, M under orders of C, will arrange for the preparation of the G accounts which he requires for completing the Taluka Statistics and Returns either by one of his own staff or by the C. I. as may be most convenient.

39. In the Taluka we have no concern with the Inamdar's accounts. The G Tharavband is of course compiled into the Maujewar Terij, and the Inam Patrak into T. F. III. Only such remissions and suspensions as are granted to the Kadim Inamdars, or Khalsa occupants, or to the Inamdar himself find place in the accounts. Care must be taken to assign each alienated village to its proper place in the classification in the Taluka accounts. Crop statistics are compiled as far as available. When they are based on a survey they should go into the category of "surveyed alienated villages for which statistics are available". The remaining villages will be posted in round figures as "estimated," as described under V. F. XII above, care being taken to deal correctly with the unoccupied land.

Sharakati Villages

40. Sharakat means a partnership and the term is applied to those villages in which G and an alienee divide or share the profits of the village. These curious arrangements seem to have had two sources. Either G in former times said to an applicant for alienation "you may have $\frac{1}{N}$ th share of the village of X" or else an originally whole alienated village was inherited by several brothers or other sharers and one of these shares eventually lapsed again to G. In the latter case especially, it can easily be understood that all sorts of peculiar customs as to the method of calculating the share may exist. G steps into the shoes of one of its own alienees who had obtained a share in the village by inheritance, purchase, or in some other way ; and succeeds like a private person to his rights. The revenue received in virtue of this share is not distinguished (as conceivably it might have been) from the general L. R., although sometimes it is not received in virtue of the original rights of G but by G becoming its own grantee. In these Sharakati villages sometimes there are plots of land (Thikans) which are purely G property and other plots which belong purely to the Sharakatdar. Probably, this is the result of the original division of the shares by the old Inamdars. When this is the case, these Thikans and their revenue are first excluded from the gross area and revenue of the village before we get to the divisible revenue.

When G owns or inherits only the Mokasa* of a village, it is disputable whether the village is Sharakati or not (G. Memo R. 9136—13).

*The Marathas took 100 as the normal revenue. To this they superadded 10 per cent. as Sardeshmukhi and the whole 110 was thus divided :—

| | |
|----|-----------------------------|
| 10 | Sardeshmukhi. |
| 6 | Sahotra (of Pant Sachiv). |
| 25 | Chauth or Moglai. |
| 69 | Mokasa. |

41. But the principal difference between Sharakati villages turns upon whether G manages or the Sharakatdar manages. In the former case if G collect the whole revenue themselves and simply pay over a share to the alienee after the money has reached the Try., then it would not be an *alienated* village at all (R. 4874-11). It would simply be a case of an Amal (Amal† means a percentage or share in the revenue of a village or other land). Such payments would not be dealt with as landed alienations although an Amal is legally held to be 'land' for the purposes of legislation, but would be paid as a C. A. and debited to 7 Land Revenue Assignments and Compensations.

But though G manages, appointing K and other officers and keeping the accounts, still in some cases the Sharakatdar is permitted to come to the village and collect his revenue direct or through K from the rayats. When this is done (R. 1468-05) the alienated revenue would not then come directly upon V. F. III and would not be properly adjusted. We can, however, adapt the entries in V. F. III so as to exhibit how much revenue the Sharakatdar has carried away, and thereby bring it to account as though it were not the alienation of a whole village, which in fact it is not, but the alienation of a certain part of the revenue of the village, just like all other inam holdings in a Khalsa village. But when the Sharakatdar himself manages we treat the whole village as alienated and work out the G share and call that 'Judi'; while the other portion of the revenue is adjusted as alienated. Hence the rule that all Sharakati villages are classed as Khalsa or alienated according as they are managed by G or the Inamdar. If classed as *Khalsa* then it would be easy to see in what way V. F. III should be adapted. All the other accounts would be kept just as in Khalsa villages. All these villages have been surveyed and are subject to R. R. Isafat villages are in the same position, being treated as Khalsa, and the Isafatdar's dues deducted as alienated remuneration. But when treated as alienated, some modifications of the ordinary accounts are required. But before we can explain them, we must mention the treatment of Misc. L. R.

42. In some villages G receives no share of this revenue. In others it does. Of the former class are Yeravda (Haveli) and Ambheri (Malvan) (R. 1651-14). Of the latter class is Ghej No. 398 in Chikhli Taluka. The distinction depends upon whether in the accounts previous to 1844 it was shown as the practice for G to share this revenue or not (R. 4874-11). When G share the fluctuating revenue, then of course the other share also fluctuates and if it were treated as a C. A. it would be a "fluctuating C. A." or if treated as Judi, the Judi will vary every year. Sometimes the revenue which is shared is only the revenue of the occupied land and the Sharakatdar pays nothing on account of the unoccupied. But in other cases, just as in other Inam villages, he pays a fixed proportion of the full assessment whether the land is occupied or not (Yeravda). This kind of village is entirely simple and just like an ordinary Inam village ; but we will now describe the variations required in the accounts if Misc. L. R. is shared and if the fixed divisible revenue depends upon the land being occupied. The unoccupied land is not then alienated but must be deducted from the total area, because its revenue is equally lost to both parties.

43. *V. F. III.*—There is no need to repeat all details of the Inamdar's occupied land over again. Only Kadim Inam lands need be shown in detail, and as to the rest of the village, the whole remaining occupied area should be shown as alienated under the proper class (*e. g.*, Personal Sharakati). But instead of showing the Judi in the usual columns, an endorsement showing the proportion of the division of revenue and the terms upon which it is held will suffice; since the actual Judi and Nuksan varies annually according to cultivation, and according to Misc. L. R. arrears realised.

44. *V. F. V.*—The net revenue is reached in line [bb] without deducting any of the Sharakati land as alienated. Then a calculation is made. The Inamdar and G have each to bear certain expenses including costs of village officers and I. V. S. The total of both sets of

†There are about 40 Amals in the Central Division; 1 in Belgaum and 14 in Bijapur in the S. D. and none in the N. D. (though Maleki Vajoli dues are practically Amals). On these Amals Nazarana is leviable; and if a share in a Amal is transferred without formal partition of the whole Amal, the registered holder pays the Nazarana on the transfer (R. 8646-12).

expenditure is first deducted. Then next the Judi on Kadim Inams and fees and fines such as Notice Fees and R. R. fines) which are not shared with the Inamdar are also deducted as being the exclusive income of G. What remains of the revenue is divided between the Inamdar and G according to the settled proportion. We then add to the Inamdar's share his expenses which he is entitled to recover. This total of Inamdar's share plus Inamdar's expenses is the net alienation or Nuksan of the village (to be entered in line [1]). Then all the area of the occupied land should be entered in the same line, unless it is Kadim Inam which should be distinguished. Then the remaining items of the Tharavband should be recalculated down as far as [z]. The scheme of the calculation (Gujarat practice) in a village when Misc. L. R. is shared such as Ghej is given in paragraph 48.

45. *V. F. IV.*—L. F. is calculated as usual upon all items of fixed as well as fluctuating revenue, not being fees and fines. The total L. F. will be one-sixteenth of the gross revenue, fixed and fluctuating, before deduction of the Nuksan, but excluding Misc. L. R. free of L. F. When Misc. L. R. is not shared the L. F. will be one-sixteenth of the fixed revenue total, excluding all miscellaneous items.

46. *V. F. VI.*—Usually the rayats will hold their land on the Survey Tenure. It is probable that the Sharakatdar even when he manages will not convert his tenants in a surveyed village into tenants-at-will so easily as in other alienated villages. In all other respects there will be no difference in the R. R. as compared with the ordinary $\frac{\text{Khal-a}}{\text{Inam}}$ village which $\frac{\text{G}}{\text{Inamdar}}$ manages.

47. *V. F. XI.*—The totals of the different kinds of occupied area and of fixed revenue and arrears will be capable of being agreed with the Tharavband in the usual way. The only item which will not be provable through the Test Balance Sheet will be the Inamdar's share which will be calculated upon the Tharavband and since it does not depend upon a large number of detailed items it is not necessary to prove its correctness through the Test Balance Sheet. The net revenue upon which it is based will be proved as usual.

48. *Sharakati Account Scheme.*—

(a) Aggregate C. L. R. (including arrears and including Misc. L. R. as ascertained from V.F. I.V)

Deduct—

- (b) Kadim C. A. or "expenses" due by G (whether G pays it all away or not).
- (c) Village allowances paid by Sharakatdar (but only if he actually pays).
- (d) G undivided Revenue :—
 - (i) Judi on Kadim Inams
 - (ii) Misc. L. R. not shared (Notice fees and fines, & c.).
 - (iii) Local Fund in full on the Kamal Akar of all occupied land and on Misc. L. R.

(x) Nett Divisible Revenue ...

- (e) $(\frac{1}{n} \text{th of } x) = \text{Sharakatdar's share Rs.}$
- add (c)
- (g) Total Sharakatdar's share

- (f) Remainder of $x = \text{G share}$
- add (b) + (d)
- (h) Total G share

(g) + (h) must = (a).

The Nuksan on Kadim Inams + (e) + (c) = Total Nuksan on village and if added to (h) and $\div 17$ gives L. F. share of the C. L. R. In debiting this Nuksan in T. F. III we must class the Nuksan on Kadim Inams under its proper heads; (e) under the head of Sharakati Inams. of the correct class; and (c) according to the service for which it is paid.

II. NON-RAYATWARI VILLAGES

49. It was not very long ago when much of Western India was subject to what was termed 'Bhalerai' or "Rule of the Spear". In the accounts of Northern Gujarat for some of the settled areas, called by the Maharattas "Rasti", we find expenditure on such officials as Kamavisdar, Phadnis, Karkuns, and so on. This means that accounts were kept and that there was some regular collection of revenue. But in large tracts, to some extent corresponding to what is now the Talukdari area, which the Mahrattas called Mulukgiri, or Mehvasi, there is an enormous difference in the accounts. There is no expenditure for Karkuns, Treasuries, and so on; and no symptom of any revenue accounts; but every year there is a debit for the cost of a military expedition to collect such revenue as they could. There is little doubt that the villagers did not like this method of collection and it is also clear that it was troublesome and probably very expensive for the Spear-ruler, because everybody would combine to hide their crops and run away as he drew near. One can therefore easily imagine that some prominent land-holder or influential person in the village went to the Spear-ruler and said "If you will not harry us in this way, I will undertake that a reasonable revenue shall be paid over to you every year in cash without your taking the trouble to come here". Such an offer has plain advantages for both parties, even though the Spear ruler probably knew that if he were able to bring the village under fully settled Government, with regular accounts and a Survey he would get more out of it than this prominent gentleman offered. Also he would know that the prominent gentleman would exact rather more from the rayats than he intended to hand over, and also would expect assistance from the Spear-ruler on rare occasions if the rayats proved obdurate. This arrangement was however a great improvement on unadulterated 'Bhalerai' and the gentleman who undertook to be responsible for the revenue was sometimes called Khot (non-proprietary), sometimes a Talukadar (when the ancient Proprietor or "Lord of the Manor" of the village), and sometimes by some other terms. The Spear-ruler did not reckon in his estimates that the amount of revenue which he might have got if he had been able to employ a full revenue establishment was *lost* by this contract, and therefore he did not regard this lease as an alienation of legitimate revenue. Much rather he regarded it as a great improvement on the old precarious methods when, if he were busy in some other direction, he might have got no revenue at all. Therefore these Non-rayatwari lump settlements, Talukdari and other, are not regarded as alienations even though they have continued up to the present day on somewhat similar terms long after the conditions in which they first came into existence have disappeared. Then also since the Talukdar was the original proprietor what was left to him was not an 'alienation' but his own "Wanta" or share. It would be a terminological perversion to call it alienation (R. 9354-84). One of the most general conditions in such a bargain was that the Holder if possible should get more tenants to settle in the village and encourage good cultivation and if he could get any waste land in the village then unoccupied brought under cultivation he should not pay anything more to G on that account. He could keep the profit to himself. No doubt in making such terms, G thought they would in due course of time enhance *the leases and therefore it would be wise to let the holder enjoy the profit for a fair time. Also the Khot or Talukdar has almost everywhere the power of enhancing the rents of the rayats. In the Konkan, where the Khoti Settlement Act applies (in Ratnagiri) and where it does not apply but the relative duties of G, Khot, and tenants are fixed by Kabulayat (in Kolaba and Salsette) there are some tenants who have the right of not having their rents increased; and in the Talukdari tracts there are Wanta lands (often held by the Talukdar himself, or by his kinsmen) and alienated lands paying very little and possessing a similar privilege. But whatever profit (Fayada) any of these tenure-holders can make by letting all or some of the lands to rayats at rates higher than the Survey Assessment if it exists) or higher than the rate at which he pays to G, is not regarded as a loss or Nuksan or alienation of G revenue, but as the legitimate remuneration of the holder for relieving G from the trouble of *keeping accounts and collecting revenue*. If the village comes under attachment, still this profit (if any remains after deducting the cost of management Japtidar

*Except the Salsette Khots, whose Jama cannot be increased during the lease and a few Talukdars and Mahwasdars who hold on Udhad or permanently fixed Jama (see para. 4 of Introduction to Taluka Accounts).

&c.) is regarded as the holder's private money and taken to deposit and handed over if satisfactory excuse for the need of attachment is established (Order R. 11778-10). In Kolaba District however, Khoti faida in attached Kabulayati villages is treated as Misc. Land Revenue free of L. F. Cess with effect from 1st August 1941 and is accounted for in T. F. IV. (G. M. R. D. 3271-F, dated 11th November 1941). If there is a loss, the Khot has to make it good before resuming management. Only when the attachment becomes finally (after 12 years) a resumption, this profit is credited to G as a Non-Tharavband item.

Khoti.—Indeed in some Khoti villages when there is very little profit on account of most of the tenants being Dharekaris, the Khot is allowed a rebate called the Khot Khatpati allowance and in some cases even the Fayada is paid by G. by sacrificing part of the G dues, because there is no other means of making a profit for the Khot except by raising the 'Dhara' rates above the Survey Assessment, which is deemed inexpedient. Just so in G Rayatwari villages Talatis are paid out of the revenue assessed.

50. Much confusion of thought arises in connexion with these Talukdari, Khoti and leased villages if we do not keep distinct the accounts kept between G and the holder from those kept between him and the rayats. These accounts will not coalesce and the only way to a clear comprehension, and consequently to lucid account-keeping, is to maintain a fixed gulf between the two sets of accounts and the relations they represent. Even in Kichadi (partly Khoti and partly Rayatwari) and partly Wanta villages this principle must be applied in the Khoti and Wanta part.

THE KHOTI TENURE

For the history of the Khots and the intricacies of their tenure, see Mr. A. V. Desai's Edition of the Khoti Settlement Act.

51. The R. R. has been introduced into all Kolaba Khoti villages. It is maintained according to the Maxwell system of Record of Rights. That record would show the relations of the Khot and his sharers to G and any encumbrances, &c., on their shares; but in Khoti villages the account known as the "Botkhat" of which one copy is kept by Huzur Mamlatdar, one by M. and a third by the Khot (including notes on rights to trees, R. 1245-14) is quite sufficient for this purpose. In *Ratnagiri* the Khots are regulated by the Settlement Act I of 1880; in *Salsette* they have separate leases in each case; in *Kolaba* Khots are—

- (i) Settlement leasehold.
- (ii) Non-Settlement leasehold—
 - (a) Sanadi.
 - (b) Non-Sanadi.

(See R. 3271, dated 29th May 1934 and 20th February 1939 for forms of Kabulayat.)

Setting aside Kadim (phut), Inams, Kauli Lands, Sheri Lands, and Dharekaris' Lands, and unassessed waste in Non-Sanadi Kolaba villages the rest of the land is either Khoti Khasgi (i. e., land originally held by the Khot or which he has acquired by purchase, &c., in his private capacity or brought under cultivation out of the waste land at his *own expense*), or Khot Nishat which includes all the rest held in his capacity as Khot. There is often considerable difficulty in determining how waste land has been brought into cultivation. The Khot would remain the occupant of the Khasgi land even if his tenure as Khot were broken; therefore he is anxious to get as much land as possible into that category. But in some Kolaba Sanadi villages and in *Ratnagiri* under Settlement Act, this distinction of capacity is not maintained.

But it is most necessary to keep up an accurate account of the rights of the tenants in respect of their superior holder. Protection of tenants against indefinite and unreasonable enhancement is an obvious duty of G as a counterpoise to the leasehold system. For Khoti and Khoti-Kichadi villages in Koloba (and probably Ratnagiri also) R. 4581-13, 4187-14 and 1685-15 sanctioned a special Form of R. R. containing two extra columns after (10) "origin of title", headed

(11) Customary or permanent (Dhara) tenants.

(12) * Rights of do. do.

because while in ordinary village tenants are dealt with in V. F. XII, or if permanent or quasi-permanent Mirasdars, &c., in V. F. VI (11), in leased villages the protection of customary tenants (Kabjedar Kuls) is more important. Detailed instructions will be found in the Resolutions quoted, and in R. 13049-14 (Koloba).

After the introduction of the Maxwell system of Record of Rights, however, the Record of Rights in Khoti villages is maintained in the same form as in Rayatwari villages, and the ordinary village tenants are shown in combined V. F. VII-VIIA-XII, and the permanent or quasi-permanent Mirasdars &c. are shown below the line in the column for occupants.

52. After having provided for the R. R. of tenants, the maintenance of the other accounts between the Khot and his tenants will not fall within the purview of this Manual. In Khoti villages the Khot must keep the Appraisal Register, Ledger and Rayat's Receipt Book, prescribed by the Khoti Act (Notfn. 1659-82 and R. 6930-13) and Abhavni Patrak like V. F. XI or the old Lavni Patrak, and of course he must give his tenants of all grades receipts (R. 1146-00 for Koloba). Rent or land dues of all kinds are known as "Thal" in the Konkani Khoti tract. He must also take a copy of the Botkhat (V. F. I. and partly VII), the Sud, and Phalni Books. The very essence of the leasehold system is that G should not be troubled with the details of collection except to assist the Talukdar or Khot in emergencies and generally to see that he deals fairly with the rayats. If G had to keep all the accounts there will be no justification of the tenure. Curious complications have grown up in the Khoti tracts; we even find G levying extra assessments for Gavthan or Pardi plots and collecting them direct, the Khot declining to be responsible for their collection (*see* R. 1244-14). Buildings constructed before 1905, in Ratnagiri district, are exempted from non-agricultural assessment and those constructed subsequent thereto which have been assessed for the non-agricultural use will continue to be liable to the altered assessment. Buildings constructed after 1905 which have not been assessed for the non-agricultural use are subjected to agricultural assessment only but no period of guarantee is fixed and the assessment is liable to revision at any time. (R. 1472/33. dated 13-1-1940).

53. For the accounts between G and the Khot, if he is a single individual, with whom G deals either entirely for himself or on behalf of the body of cosharers there is nothing but simple Tharavband to be prepared in such form as will ultimately compile into the Maujewar Terij. It has become the custom to recognise (Sec. 32 of Khoti Settlement Act I of 1880) a number of sharers each of whom pays his proportion to G separately in what is called a 'Dhada'; sometimes they manage in rotation (Sec. 27) and each are responsible for the revenue of a particular year. This condition aggravates the difficulties of the rayat while depriving G of almost all the advantages of the system. When therefore such a state of things does exist, the whole set of accounts based upon the Botkhat and showing the dues and payments of each sharer will have to be maintained in the village by the Khot. Each share or Dhada is treated as a separate village in the Taluka accounts, so that sometimes there are said to be as many as one hundred separate accounts in the Taluka for a single village. It is not proposed to attempt to work out a fresh system of accounts for such circumstances. The

*The tenants-at-will are also distinguished into Watandar Kuls of whom some may transfer [without Khot's permission, and some may not, and Non-watandar tenants who have no rights at all. Hence there is no possibility of introducing the inalienable tenure for Khoti land (R. 10715-14).

proper remedy seems to be that administrative steps should be taken to revive the appointment of a single managing Khot or accountant through whom the remittances should be consolidated into a single account for each village. All the Misc. L. R. which in an Inam village belongs to the Inamdar goes in a Khoti village to the Khot; all trees in Khoti Khasgi and Khot Nisbat lands belong to the Khot.

54. In Khoti villages, V. F. XIII, XV and XVI are not prepared (R. 7928-12), but if any statistics are required, they must be estimated. Statistics of crops, &c., are not available, but only V. F. XIV is maintained in the same way as in Inam villages (para 36). Unfortunately there are yet no arrangements for B. M. inspection or restoration, a serious defect.

55. If any Khoti village is attached owing to disputes among sharers, failure to pay the Jama, or for any other reason G then appoints a Japtidar (village accountant) who stands in the shoes of the holder, but so long as the tenure of the village remains unchanged, the rayats do not become G rayats.

56. There may be "Kadim" Inams in a Khoti village; only in such a case the word Kadim would mean "existing before the terms of the lease were settled". Therefore such alienations would naturally have been taken into account while settling the demand. Usually the Khot will collect the *salami* if any on such Inams and the Nuksan will be brought to account as a G Nuksan just like ordinary Kadim Inams. In the Konkani Khoti villages there appear to be few such alienations (called "phut"=Kadim).

57. Not only are there alienations within the Khoti village, but sometimes even the whole village may be alienated subsequently to the institution of the Khoti. This means that G has given to an Inamdar (who may be the Khot himself) the revenue which it would otherwise have itself received from the Khot. Thenceforward the Inamdar stands in the position of G and he pays to G only Judi on the whole village. And even more troublesome alienations may arise when G do not grant the whole Khoti village in Inam but only a share; so that we have even *Sharakati Inami Khoti villages !

THE TALUKDARI TENURE.

58. (Consult the Selections of the Bombay Government CVI for Sir James Peile's monograph). The Talukdars† differ from Khots in important features :—

(a) They are expressly declared to be proprietors even to the extent of Forest minerals (R. 5096-98, 6056-05, 1633-09), and all waste lands, and not lessors, and the tenure is hereditary.

(b) They have but few (Dharekari) Mulgameti or fixed-rent tenants except in the Wanta ‡ lands, which are a sort of "Talukdari tenure within Talukdari" and the alienated lands proper, alienated (as Devasthan & c.) by the Talukdari holders before or after they themselves became tenure-holders under the British G but before the passing of the Gujarat Talukdar's Act VI of 1888.

(c) Their Jama is sometimes fixed in perpetuity and is sometimes liable to revision the limit of Jama is 70 per cent of the full assessment.

*Managed always by the Khot, i. e., on behalf of G and therefore not be classed as alienated.

†Including the 3 Naiks of Dohad holding 37 villages, who are appealing to the High Court to be ranked as Talukdars (R. 2451-81, 10170-13) (instead of non-proprietary lessees which is their present status like the Knsbatis of Viramgam), and the Mehvasi Patels of 21 villages in Kalol who pay Jama, and L. F. on Jama plus full assessment of alienations. There is a long discussion on their leases in (R. 5364-13).

‡Wanta lands (as distinguished from Talpad or fully assessed) whether in whole villages or in smaller blocks in Khalsa villages, are of two kinds (a) Summary Settlement Wantas treated as Personal Inams in tail-male; (b) Talukdari Wantas subject to Jama and classed as "Land specially reduced." Wanta means the reserved share of approximately one-fourth, which was left by the Muhammedans to the original Rajput proprietary holders in consideration of the local maintenance of order, & c. free or largely free from Jama; just as the Marathas left a certain share to the Moguls when they conquered a tract, see Government Selection CVI, New Series and R. 2855-82.

59. Except when the estates, as is frequently the case, are under management for liquidation of debt, G has no concern with the relations of the Talukdar to his tenants who still hold largely on 'Bhagbatai' or rents paid in kind according to a fixed share of the produce. The village is surveyed because the full assessment though not levied is the basis of the Jama, and the accounts assume the form of those of a surveyed alienated village in which however the Judi is called Jama, and the Nuksan is brought to account as a deduction for 'land specially reduced'. When under management, the Talukdar's accounts with his tenants are kept by G officers somewhat in the capacity of a Court of Wards.

60. *Tenants.*—Except for some who hold their lands as Mulgametis or original village settlers, all the tenants on Talukdari land are tenants-at-will, and they pay their rent mostly in the form of the share of the crop (Bhagbatai) and not in cash. G have in some respects taken up a different attitude in regard to the Talukdari tenants from that manifested towards the Khoti tenants. No doubt this could be justified by the facts that the Talukdar was really a proprietor, and not merely a revenue farmer. Also he collects his rents according to a sliding scale in kind; also perhaps his affairs are frequently under the management of the Talukdari Settlement Officer who naturally is anxious to conserve the Talukdar's revenue. G have ruled that their sanction is necessary for the conversion of tenants-at-will into occupancy tenants (*see* page 27 of Selection CVI). When the T. S. O. requires to raise a special levy for the liquidation of debts, he can offer for sale the rights of permanent tenancy, and if the tenants refuse to purchase, he can even evict them (R. 3185-12). Under these conditions there can be no village accounts such as we know in Government villages between the Talukdar and his tenants, but they must take other suitable forms.

61. The Record of Rights should also show the tenants who have acquired rights of permanency and who are Mulgametis and also the alienations which we have next to discuss. The relations between Talukdar and Government cannot be suitably expressed in such a register as old V.F. VI, but require separate documents. A start was made in preparing Settlement Registers which were practically a Record of Rights for these villages, and finally the printing of the settlement registers was sanctioned by R. 3223, dated 7th April 1913.

62. *Alienations.*—It is obvious that neither a Khot, nor a Talukadar, could give away his village. If he did, he would still be responsible G for the revenue, but G would loose all security for its payment. In the Khoti villages we have already referred to Phut Inams. In the Talukdari villages the whole subject of alienations is discussed in R. 2512-09, 938-14. No alienations made after 1888 are recognised at all. If made, they are an incumbrance on the Taluka and the Talukdar must pay his Jama all the same. But there are two classes of alienations before 1888 :—

(a) those recognised by Sir J. Peile upon which no Jama is paid, or in some cases only half the Salami which the Talukdar himself receives; they were recognised if found in Khardas before or at the Survey in 1863.

(b) those not so recognised, but which have practically been recognised by prescription, and upon which Jama is not levied.

63. Any of these alienations when they revert, will become ordinary lands of the Talukdar (R. 4328-02) and will pay full Jama. Therefore G has an interest in watching their reversion. Lands which were alienated for service due to the Talukdar (Chakariat) are not alienated for hereditary offices, but can be rescinded by the Talukdar, and if the holders do not serve properly they can be evicted. When so resumed, they cannot even claim permanent tenancy of their lands as might be the case in a Khalsa village, but become tenants-at-will.

64. *Local Fund.*—This is levied, until the village is assessed, at one anna in the rupee of the Jama. After the village has been surveyed and assessed (now the usual condition) it is levied at one anna in the rupee of the full assessment of all *occupied* lands whether they have been alienated or not and of all *birs* or grass Kurans, even though the Jama paid in

respect of them is less than the full assessment. This is however subject to limitation to an increase of 25 per cent on what was paid before the Survey for the current Settlement period. Another method is to levy L. F. on 70 per cent of the full assessment of all occupied and unoccupied lands together. If there were not much unoccupied land, this might be advantageous and would leave the Talukdar free to increase his profits by finding if he were able tenants for the unoccupied land. But if unoccupied land abounds, it would then press heavily upon the Talukdar (R. 6900-77), who is therefore given the option of handing over the waste land or a good block of it to the management of G, and then paying L. F. upon the first method of calculation. Under this 70 per cent. system there would be a discrepancy—easily explained in T. F. X.—between 1/16th of the full assessment and the L. F. actually levied. If therefore, the Talukdar gets no rent from waste land or from unassessed land, he can escape additional demand for L. F. in respect thereof. But in one particular case where the Talukdar levied an additional cess on waste and unassessed land specifically termed L. F. in the contract he gave he was required to pay it to the D. L. B. (Shivrajpur-Bamankua case, R. 8513-03). For further discussion of the question of L. F. see R. 2263-04, 7439-07, 8920-09, 3787-10, 1123-13, 4134-15.

65. If a Talukdar becomes unable to pay his Jama it is levied upon all the lands then held, whether alienated or not, proportionately, because alienations necessarily lapse of the tenure (R. 5647-10).

66. Although the Talukdar's alienation might lapse to G if he resigned the village or any particular land, and although G might then fully assess it, still it appears probable that the Talukdar could then be sued by the alienee, and therefore he cannot evade his alienations so long as he remains Talukdar (R. 12041-11).

67. In Talukdari villages the T. S. O. appoints and dismisses Mukhis (R. 11416-10). V. F. XIV. can therefore be maintained. The G Taluka accounts (Maujewar Terij, T. F. VIII A & B) are posted by P at the annual "Jamabandi" from a sort of Tharavband or statement of dues of each estate. First the full assessment is shown; then the difference between this and the Jama is deducted as "assessment of land specially reduced", and the Jama is put down as the nett G revenue. No deduction for unoccupied land is made, but recognised Inams and land set apart for public and special uses, and land unfit for cultivation, is deducted with its assessment, if any. Thus the profit of the Talukdar is brought to account as a 'special reduction', though he probably gets considerably more than the survey assessment from his tenants on the one hand, and on the other hand has to bear the loss of any unoccupied land, unless he has handed this over to the management of G. In villages which are surveyed B. M. are inspected and restored as in Ryotwari villages as section 123 of the L. R. C. applies to such villages. (R. 3681/28 dated 6th January 1930) and all other statistics are "available". But in Ahmedabad there are 34 villages (the 29 Udhad Jama noted in the opening pages of the Taluka accounts, and 5 not yet surveyed villages in Prantij) which are classed as not furnishing statistics of crops, area, &c. From all the others, the Taluka statistics are procured either from the Japtidars, or from Bandh Karkuns (each of whom has a group of villages, and inspects B. M. and crops, and prepares the Khanesumari, &c., and is paid from Talukdari fund). All Talukdari Survey records are open to public inspection (R. 4656, and 6366-95).

67-A. Kasbatis are leaseholders, not original proprietors (R. 4580-99). They were grantees, and sometimes converts, of the Mahomedan conquerors of Ahmedabad. The form of lease granted to them is given in R. 5118-78. In other respects they are treated as Talukdars, but they can only inherit in tailmale (R. 4523, 5276-77: 10616-96 and 9322-97). They have no right of alienation (R. 4656-95) and any alienations actually made by them during their tenure can certainly be resumed whenever it lapses (R. 2901-80). They have been shown on page 35 of the R. A. M. among alienees whose inheritance must be strictly watched, though they are not alienees, but lease holders.

Mehwasi.

68. In the Mehwasi tenure we have gone yet another step further into the Mulukgiri or unabsorbed border land of the Mahrathas. In Prantij and Modasa, the tenure hardly differs from Talukdari; but the L. R. paid by the Mehwasi village chieftains in Kaira on the Mahi is little different from a fixed tribute. It is "Udhad" (fixed) and bears a small proportion (about one-third) to what the full Survey assessment would be. Consequently not only has G no concern with the accounts as between the estate-holder and his tenants, but there is no survey and no R. R. and the revenue is paid as a Taluka item because G maintain no village accounts (but the Kalol Patels are required to keep their own accounts and pay Talatis and furnish some statistics). In these circumstances it would seem natural to treat the whole eestimated occupied area as alienated, because G receive only a fraction of the L. R. which it might produce if fully rented. But since it is not specifically an "alienation", but a special contract with certain chiefs and holders (Kolis and Rajputs) occupying a position half way between Talukdars and small Native States, the whole occupied area is classed as "free or reduced on special agreement". G retain the Forest rights. In a few Udhad-Jamabandi, or Bandi-Jama villages in Broach and Surat we have simply a permanent settlement, but it is not considered an alienation even though modern rates would probably yield a higher revenue than was fixed. It was considered a fair revenue and not a grant when the Jama was first fixed. A survey settlement of villages whose assessment cannot be altered, and whose rayats cannot be made into survey occupants is plainly useless. L. F. is levied at one-sixteenth of the *Jama* (R. 4745-75). The Summary Settlement Act does not apply to alienated lands in Mehwasi or Udhad Jamabandi villages in Kaira (R. 4195-67).

69. In Ratnagiri, and possibly elsewhere, certain Kauli lands are similarly treated. The revenue moreover is partly fixed in *kind*, commuted into cash by an annual appraisalment (Abhavni). This is treated as the revenue of "specially reduced" land; and the area is classed under the same category.

Mixed Tenures.

70. In the notes as Inam villages, we have already discussed the Sharakati variety in which often certain blocks or thikans are Khalsa; so too in Khoti villages we found (besides the Kichadi villages containing partly Khoti and partly Khalsa lands) sheri or lapsed thikars, probably lands originally belonging to Savantwadi State officials, which have been in process since many years of conversion, on the expiry of the old leases on payment of a premium, into ordinary occupancies or into holdings on the inalienable tenure (R. 12397-09, 9415-12, 7897-13). Then in Gujarat we find Khalsa villages in which only a block or part is Wanta, like a sort of Talukdari oasis in a Khalsa village (*see* paragraph 5 of the Introduction, to Taluka Accounts page 209). These Wanta 'villages' are classed as villages for which statistics are available, and the crops, &c., are recorded by the K of the Khalsa part of the village; their accounts being kept separate throughout (e. g., Ambaliara, Chandisar, and Vautha in Dholka) and their Nuksan being deducted as personal Inam if summarily settled, or as 'specially reduced' otherwise.

BHAGDARI (BH) AND NARVADARI (N) TENURES.

(See the Manual of the Bhagdari and Narvadari Tenures (1914) and Government Selections CXIV and many orders therein quoted and Mr. W. G. Pedder's Report 11 of 1862.)

71. This is a Rayatwari and not alienated or leased tenure, & there is no single lessee, and the whole revenue demand is collected without rebate or alienation. It had its origin in the practice of shifting cultivation, fresh lands being ploughed every year. It was abolished by Akbar, and partly revived by the Mahrathas; only 347 villages remained in 1862; now there are far fewer.

72. Bighotia means classed and assessed, acre by acre, by the Survey Department.

73. In almost all N and Bh. Villages there is first a certain amount of land which is ordinary Bighotia (sometimes loosely called Gamaiya). Unoccupied land (probably a relic of old Gao Majmun) is also found, *not included in any Bhag*. What we have next to say relates to the *remainder* of the village lands.

74. BHAGDARI tenure in Broach (about 200 villages, number declining), Surat (4), P. Mahals, and Kaira (47 villages) is of two kinds :—

Akari [where the total (Bighotia) assessment of all the fields (S. N.) yields the total demand for the Bh. section of the village. All Surat Bh. villages are of this type].

Phalavari, where some amount is added or deducted from that total to get the Phalo or 'Narva' or traditional lump assessment for division among the bhagdars.

NARVADARI in Kaira (about 36 villages) and in Ahmedabad is Phalavari Bh. and no Bighoti assessment, as calculated by the Survey, is recognised.

75. The 47 villages in Kaira which are "Akari" can no longer be correctly termed Narvadari. Since survey operations have been carried out and the Bighoti assessment has latterly (in the seventies) been ascertained in these villages, there is a tendency for all of them to assume the Akari type in which the old customary fraction of the Phalo is, usually at the request of the people, replaced by the survey assessment. This was also done sometimes in Mr. Pedder's survey owing to the enormous difficulty of defining the Narva.

76. The total demand (Phalo) may thus be something more or less than or equal to the aggregate assessment. The village contains a number of Moksh Bhagdar (chief shareholders) (M. B.) who each has sub-shareholders (peta-Bhagdars or Patidars) (P. B.) standing in the same relation to M. B. as that in which M. B. stand to the village.

77. Each M. B. is responsible for a fixed share of the total Phalo (whether it differs from the Akar or not) and the L. F. thereupon, and he holds a certain defined amount of land, the Bighotia assessment of which does not necessarily total up to his share of the Phalo in a Phalavari village.

78. If one M. B. fails to pay his share, the others are all jointly liable (and not the occupants of the fields). If a P. B. fails to pay his quota his M. B. is responsible; and failing him, then the other M. B. However, this joint and several liability does not extend to N. A. assessment levied by the Collector on conversion of a portion of a particular Bhag to N. A. use. The liability for this altered assessment is that of the particular M. B. or P. B. who holds the land in question. (R. 7075/28 dated 29th June 1931).

The actual occupant is in a hurry to pay the Bighoti assessment of his land, in order to establish his title to be a customary tenant or some other claim; if he is not admitted to be a P. B., K cannot accept it from him; while the P. B. is equally in a hurry to forestall him. So revenue is usually easily collected in these villages.

79. The land in the $\frac{\text{Village}}{\text{Bhag}}$ is distributed among $\frac{\text{M.B.}}{\text{P. B.}}$ except for some which is called common (majmun) to the $\frac{\text{Gao}}{\text{Bhag}}$, but has now almost everywhere gone into individual occupation. Within the limits of the Bhags, there can be no unoccupied land; even if it is not actually cultivated, the M. B. and P. B. must pay the Phalo; this was no doubt in old days one of the chief attractions of the tenure from the point of view of the Ruler.

80. All the land is cultivated by the Bhagdars or their tenants who are either permanent (Jathu) (p) or at-will (w)*. The tenants pay their rents to the P. B. or to the whole body of $\frac{M.B.}{P. B.}$ if they cultivate $\frac{Gao}{Bhag}$ majmun. C cannot interfere to give out the land for cultivation (Bo. H. C. Special Appeal 140-1864).

81. The holders have no right of alienation. If part † of a Bhag is alienated C can intervene and annul the alienation and so restore the tenure; but he is not obliged to do so; and the intervention is regulated by certain executive orders (Confdl. R. 5671-13); and when a *whole Bhag* is alienated at once or all its parts are alienated piecemeal (without C's interference) till none remains, then the tenure is broken and the Bhag becomes "senja" (held on ordinary rayatwari Bighotia tenure), and part of the difference if any between the Phalo and the aggregate Akar of the village disappears. Alienations after the tenure is broken cannot of course be questioned, R. 1746-12. But evidently the existence of Peta Bhags is not "alienation", and C may recognise further sub-divisions among the Bhagdar families; so long as joint liability is still recognised. Grants for maintenance and for private service are usually allowed. Alienations prior to British Rule were often summarily settled at a 4 annas, Judi and the Narvadars lost the reversionary right, such lands being excluded from the Narva and termed Bharkali.

82. The R. R. in such villages will be like that in ryotwari villages according to the Maxwell system. Section I of V F. VI will, when the R. of R. is first introduced, deal with the relations between Government on one side and M. B. and P. Bs. on the other and show the total Phalo. V. F. VII-XII will show the relations between M. B., P. B. and their tenants, the P. B. being shown below the M. B. in the occupant's column and the permanent tenant, if any, being similarly shown below the line under M. B. or P. B. as the case may be.

83. No one can have a *Khata* except a P. B., and the collections of revenue are made from them *only*, and not from the occupants of fields. In theory, and sometimes even in fact it happens that a P. B. may be liable to pay revenue without being actually the occupant of *any* land (though in such a case it would probably not be long before the tenure were ended, in respect of that Bhag). In such cases when the actual occupant is a person other than the P. B. the R. R. cannot be made to do duty also as a record of *liability* as it does in ordinary villages. But this one rule must above all else be strictly enforced: K shall not demand, or accept, or acknowledge by a receipt any revenue for any Bh. land from any person who is not a recognised M. B. or P. B.

84. But the more these villages tend to attain the Akari type the more will Phalo, due from M. B. or P. B. tend to coincide with the survey assessment of his Bhag; and then, if the tenure is finally broken by the Bh. failing to discharge their responsibility, the R. R. would again, either for the whole village or for the part which ceases to be Bhagdari, become also a record of liability and the basis of the Khatas in the ordinary V. F. VIII-A. But until this situation is reached, the Khatas in V. F. VIII-A for the M. B. and P. B. cannot show the *assessment* of each S. N. or hissa included in his holding, but instead of that only the Khatedar's share of the aggregate Phalo in lump together with the L. F. thereon: and for this reason V. F. VIII-A must be based on section I of V. F. VI, when R. R. is first introduced and need not show S. N. and areas in the Bhagdari Khalsa part (R. 2481-64).

85. Of course for any Bighotia land, or Inam or Wanta lands there would be entries in Form VIII-A of the ordinary type nor is there any difficulty in including these kinds of land together with Bh. liabilities and Misc. L. R. in the same Khata, the Bh. forming part of course of the *Khalsa* section, as also does the *Wanta* (if held under a Talukdari Tenure, and not under the Summary Settlement as a Personal Inam). Misc. L. R. due from person who are not M. B. or P. B. and have no Khatas will go in the Ijara (Makta) Khata.

*The permanent tenure is heritable and transferable. Permanent tenants pay as a fixed rent either the assessment or a greater amount. (Of Khanpur and Piplao Suits in Borsad).

†Even part not physically divided but "ashare of 3 annas" (Full Bench Appeal, P. J. p. 188-1890). R. 1183-08 permits (if C thinks fit) the recognition of such shares on certain conditions much further relaxed in 1913.

86. The Tharavband (V. F. V) of such villages containing Bhag and Wanta lands does not differ from that of ordinary villages. Wanta lands will be treated as lands specially reduced. But in Phalavari, Bhag or Narvadari villages V. F. V will also contain the following particulars :—

- (a) Total area and assessment.
- (b) Add or deduct difference between assessment shown under (a) and the Phalo.
- (c) Add L. F. on fixed full Akar of non-Bhag lands and on the Phalo (not assessment) of Bhag or Narva lands. (R. 7373/28 dated 31st August 1931).

87. In some villages, *e.g.*, Sarbhon (Bardoli) we find a part of a village only held on this Bhagdari tenure and called "Hunda".

88. Under the Bh. tenure the village site is apportioned to the M. B. and P. B., but these divisions find no place in the Khatas and are frequently dissociated from the Bhag or Peta Bhag to which they belong by sale or otherwise, and in fact the bulk of the village site is occupied by Non-Bhagdars. The Bhagdars in some Talukas are in the habit of charging rent (Gharbhadu) for house sites to tenants-at-will or non-agriculturists. Government in turn used to assess the Bhagdars for this Gharbhadu revenue, more or less according as they agreed to fixed and moderate its amount or not (R. 555-68, 541-73), and still reserve the right to assess it; but actually no such tax is now imposed.

MALEKI TENURE.

89. This is found in Thasra. It is stated to have originated in grants of land made by the Mahomedans for gallantry in the siege of Pawagadh near Champaner. The classical authority for the conditions of the tenure is Mr. W. G. Pedder's No. 105, dated 28th June 1860.

Originally the Maleks seem to have held some land free of any charge, while on other lands they levied rent and only paid 1/3rd to Government. Then they, as many Talukdars and others also have done, alienated considerable quantities of land by mortgage, by sale, and by gift. The exempted lands are still called Nakara. The lands on which they keep a portion of the rent are called Wajeli, while the alienated lands from which they get no revenue are called Santheli. The tenure was broken by the Mahrathas who forced upon them an Udbad Jamabandi. Thereafter also the Gaikwar levied Ghasdana (grass and corn) upon them, and the Babi of Balasinor levied some spiritual dues. The Maleks were hard pressed to make these payments and entered into a new agreement with the British Government upon which their tenure is now based. The Ghasdana and the Babi's dues were commuted by Government. Government took over the Santheli lands, and levies full assessment on the holders, but pays out the Sanths or cash allowances due thereon. The Maleks retain their Nakara lands entirely exempt but hold strictly in tail-male. The remaining land pays the whole of its revenue to Government, but a varying proportion, sometimes 7 annas, sometimes 9 annas, in the rupee is paid over to the Maleks.

The villages are entirely Rayatwari, and surveyed like other Khalsa villages. The rights of the Maleks do not touch the Rayats directly; in fact, except for some rights in respect of some miscellaneous land revenue, and for the fact that they hold lands in the villages themselves, the Maleks are very nearly in the same position as the holders of simple Amals. However, they have a strong sentiment against lapsing entirely into this category. Even when Wajeli land is acquired for public purposes, it is usual to commute if possible some other G Land into Wajeli instead of paying cash compensation, so that the actual association of their income with particular plots of land may be maintained. The general outlines of their tenure were sanctioned in R. 4002-66. The shares of the Maleks in the Wajeli revenue are not allowed to be sub-divided in the G books.