

NOTES
ON THE
ASSESSMENT AND COLLECTION
OF THE
LAND REVENUE IN INDIA.

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PREFACE.

LONDON, *May*, 1889.

A COMMISSION was appointed in 1861 to inquire into the causes of the famine which had recently afflicted the north-western provinces of India. In an exhaustive report upon the evidence collected, and the conclusions to which it led, the Commission recommended the permanent settlement of the land tax as the measure best calculated to mitigate the effects of drought and scarcity in a country where agriculture is the staple industry of the people. Comparing the famine of 1860 with one which had occurred in the same provinces in 1837, when the number of deaths from starvation and the general suffering of the people had been much greater, the President of the Commission stated in his report:—

“Foremost among the means whereby society in Northern India has been strengthened as thus to resist, with less suffering, far heavier pressure from drought and famine in 1860 than in 1837, I place the creation, as it may almost literally be called, of a vast mass of readily-convertible and easily-transferable agricultural property. I have before described the condition of agricultural property antecedent to the existing settlements, and it will probably be admitted, without serious qualification, that a state of things more likely to weaken the society living under it could scarcely be conceived. To great and unequal pressure of public burdens and arbitrary interferences have succeeded assessments rarely heavy, titles recorded and easily understood, long leases, and the enjoyments of all the profits during the currency of such leases. The natural results of such a change in so vital a part of the social economy have grown more and more apparent. Land has obtained an increasing marketable value. Its value as a security has, doubtless, been largely made use of in mitigating the pressure of famine. Such, then, having been the general results of the protracted fixity of the public demand, the security of titles, the general moderation of assessments, the recognition and general record of rights—the inference seems irresistible that, to intensify and per-

petuate these results, we must proceed still further in the same healthy and fruitful direction. The good which has been done by partial action on sound principles is both a justification and an encouragement to further advances; and entertaining the most earnest conviction that the State interests and popular interests will be alike strengthened in an increasing ratio by the step, the first and, as I believe most important measure I have respectfully to submit for consideration is the expediency of fixing for ever the public demand on the land, and thus converting the existing settlement into a settlement for perpetuity."

This recommendation was strongly supported by the highest authorities on the subject, including Sir George Edmonstone (then Lieut.-Governor of the North-western provinces), his successors the Hon. Edmund Drummond and Sir Wm. Muir, and Mr. Money of the Board of Revenue; and Lord Canning, in giving it his entire adhesion, suggested as further measures towards the same end the sale of waste lands free of land tax, and the permission to redeem the existing land revenue by the payment of an adequate sum of money.

The Resolution of the Governor-General stated:—

"His Excellency in Council sees no reason to doubt that, as far as either measure might take effect, it would be in every way beneficial. As to waste lands, there could be no question. . . . His Excellency in Council has still less doubts as to the beneficial results of permitting a redemption of the land-revenue. He believes that increased security of fixed property and comparative freedom from the interference of fiscal officers of the Government, will tend to create a class which, although composed of various races and creeds, will be peculiarly bound to the British rule; while, under proper regulations, the measure will conduce materially to the improvement of the general revenue of the Empire."

The Secretary of State, in replying to the above suggestion, in a despatch dated July, 1862, said—

"After the most careful review of all these considerations, Her Majesty's Government are of opinion that the advantages which may reasonably be expected to accrue, not only to those immediately connected with the land, but to the community generally, are sufficiently great to justify them in

incurring the risk of some prospective loss of land revenue, in order to attain them, and that a settlement in perpetuity in the districts in which the conditions required are or may hereafter be fulfilled, is a measure dictated by sound policy, and calculated to accelerate the development of the resources of India, and to insure to the highest degree the welfare and contentment of all classes of Her Majesty's subjects in the country."

The above-mentioned despatch authorised a permanent settlement to be granted to every estate where four-fifths of the cultivatable area had been brought under cultivation and assessed according to the existing settlement. These conditions were upon subsequent investigation found to have already been fulfilled in a number of estates, and the owners of other properties set themselves at once, on the promulgation of the despatch, to the task of complying with its requisitions. Meanwhile Lord Canning had retired and died, and a change of Ministry having taken place at home, the new Secretary of State for India was persuaded by certain Indian officials (who assured him that a permanent settlement would entail a great sacrifice of prospective land revenue) to stop the execution of the despatch of his predecessor. Loud protests ensued against this breach of public faith, and against the abrogation, upon merely speculative grounds, of an important measure, which had been sanctioned after mature deliberation and been pronounced as highly beneficial to all classes of H.M. subjects in India.

It soon became apparent, however, that the despotic power vested in an Indian Secretary of State rendered it hopeless to contend with his fiat. The new Indian Minister, however, was unable to formulate any tenable ground for repealing his predecessor's order; so he left the despatch in abeyance until the authorities in India should provide arguments for strengthening the hands of the Home Government in the matter. This task was one of considerable difficulty, seeing that Lord Canning's suggestion had been supported by the highest revenue authorities in India, and rested upon grounds

which could not be controverted. Great pressure had consequently to be exercised, in order to obtain from some of those authorities the expression of views contrary to the convictions they had previously uttered. This endeavour naturally met with strong resistance, but compliance was ultimately yielded in some high quarters, and a despatch was forthwith framed in Downing Street, in 1865, not actually repealing the despatch of 1862, but burdening its purport with new conditions which virtually rendered it of no effect.

One of the new conditions stipulated that, when an estate had complied with the requirements of the despatch of 1862, a permanent settlement should be granted to it *only* if, in the *opinion* of the authorities, our irrigation works were not likely, within twenty years, to be so extended as to benefit that estate to the extent of twenty per cent. No freer course, no greater encouragement could have been afforded to arbitrary decisions; and the contrivance, accordingly, succeeded. Voluminous correspondence followed for several years, and the despatch of 1862 remained a dead letter.

This tortuous proceeding, however, inflicted far greater injury on the country than even a prompt and peremptory cancellation of the despatch of 1862 could have produced; for the people were kept in long years of suspense regarding the actual burdens to which their lands were to be subjected, and the application of capital to agriculture was thus most effectually hindered. Settlement operations, moreover, with all their demoralizing influences, were indefinitely prolonged, resulting in a state of things which will be found briefly, but most graphically, described in a passage of Sir Auckland Colvin's *Memorandum* of 1872, transcribed at page 16 of this paper.

The greatest evil of all was the loss of confidence in the good faith of the British Government, which resulted from the disavowal of the pledge given in the despatch of 1862. The Hon. Edmund Drummond, Lieutenant-Governor, referring to the subject, and

alluding to a calculation that £200,000 might eventually be added to the land revenue if a permanent settlement were withheld, said, in writing to the Secretary of State in 1866 :—

“Even if this calculation were adopted, I cannot think that for such a sum as this we should, at the last moment, hesitate to fulfil the expectations we have raised and withdraw the promised boon of a permanent settlement ; nor does it appear to be befitting a great Government to seem to grudge a sacrifice which is as nothing when compared with that which must result from the future rise of prices and enhanced value of land generally, which has been freely accepted. . . . To sum up briefly the conclusions to which I have been led after full and anxious consideration of this difficult subject, I am of opinion that, as a measure of large and enlightened policy, the permanent settlement of these provinces should be carried generally unhampered by further conditions.”

These sad episodes in the history of the land administration of India have a direct bearing on the present state of things in that country, seeing that the settlements to which they relate (as well as the assessments in other provinces) will soon have completed their period and come under revision. The Indian National Congress has already called public attention to the subject, and the notes in the following pages have been compiled with the view of placing in a concise form, before those who may feel interested in the matter, the main facts and arguments connected with the important question at issue.

J. D.

NOTES
ON THE
Assessment and Collection
OF THE
LAND-TAX IN INDIA.

AGRICULTURE is the principal industry of the people of India, and the revenue of the country being derived in a great measure from a tax on land, it is most important that the means employed for assessing and collecting that tax, should be devised so as to avoid any prejudicial interference with the development of the national industry.

The system of the indigenous rulers in India, was to take a portion of the produce of each field, the respective shares of the ruler and the cultivator being sanctioned by ancient tradition. This system, which required the ruler to store and sell his share, when it was needed for the purposes of administration, was not unsuited to the conditions of the small principalities into which the country was divided; and it even survived the Mahomedan invasion, as the conquerors generally left the collection of the tribute (as well as much of the internal administration) to the native organisations of the country.

The British Government, however, found it impossible to construct, over its vast territories, trustworthy agencies for carrying out operations which require so much care and scrupulous dealing, as the fair division of the produce upon millions of farms, and the sale and conversion of the Government share into money. The *Bataï* or share-system, was, therefore,

rapidly superseded by a money demand for the equivalent of the ruler's portion. Here our difficulties commenced. In order to fix the money value of the Government share of the crop, it was still necessary to ascertain the exact quantity of each kind of produce raised in every farm, as well as its market price on the day on which the tax was due, and it was soon found that the operations necessary for determining with any degree of accuracy the net produce of the land were hopelessly complicated and practically impossible, the experiments made having led to absurdly erroneous solutions.

Lord Wm. Bentinck, referring in 1833 to the proceedings instituted by a Revenue officer for fixing the basis of assessment in his district, observed :—

“ This gentleman took the greatest possible pains to introduce a system of minute inquiry into the produce ; he pointed out every possible mode of ascertaining the requisite information, and even suggested that experiments should be made by European officers themselves collecting different kinds of produce varying in quality, and appraising the value by ascertaining the market prices, after deducting all expenses. From the above extract it will be seen how entirely his expectation has been disappointed. To ascertain profits, or in other words, to convert gross into net produce, seems to be decidedly impracticable.”

The Government was thus left to act by guess-work and conjecture ; and the assessors, although still professing to regulate the State demand upon ascertained data and fixed principles, were, in reality, guided partly by the character of the season, and the prices current in the neighbouring markets ; but chiefly by the reputed ability of the landholder, in each case, to bear the burden that was intended to be imposed on him. As information on this point could only be obtainable through confidential enquiries, a system of secret reports sprang up, from which great mischief soon ensued. Underlings in the Revenue Department were able to extort money from cultivators by threatening to have their assessments unduly raised ; and landholders were induced to offer bribes to subordinate

officials, in the belief that these men could influence the settlements in their favour. Thus great injury has been done, both to the financial interest of the State and the moral sense of the people.

Moreover, the revenue officer who was required, in finally settling the assessments, to decide fairly between the Government and the landholders, was placed in the most unfavourable position for acting impartially; for it was impossible that he should not sometimes be biassed in favour of the Government whose interest he was bound to protect, and upon whose goodwill his prospects greatly depended. To what extent this anomalous arrangement led to over-taxation will be seen in the next chapter.

B O M B A Y.

THE following passages in Settlement Reports of 1840-50, which have been partly reproduced at page 10 of the "Blue Book" of 1878, entitled *The Deccan Riots Commission*, record the evil results, in the Bombay Presidency, of the system of temporary assessments referred to in the preceding section.

"The over-estimate of the capabilities of the Deccan, acted upon by our early collectors, drained the country of its agricultural capital, and accounts for the poverty and distress in which the cultivating population has ever since been plunged.

"Even now, little more than a third of the arable land is cultivated.

"In the Ahmednagar District, the rates adopted in 1818-19 proved much too high, and it was necessary to resort to remedial expedients to save the ryots from ruin. . . the more unfavourable character of the results must be attributed to the greater degree of over-taxation."

The general prevalence of oppressive assessments at that period also appears, from the instructions which the Government found it imperative to issue at the

time, for a general reduction in the fiscal demands upon land ; and the following passage, in an official minute of 1841, shows how fully the Government had realised the fatal consequences of their error :—

“ No unnecessary reduction can injure the country, and the Government revenue can only suffer to the extent of the reduction. An error upon one side involves the ruin of the country ; an error on the other, some inconsiderable sacrifice of the finance of the State, and with such unequal stakes depending, can we hesitate as to which should be given the preponderance ? ”

This recognition of the error of over-taxation, brought about by a diminution in the revenue, led to moderate rates being sanctioned in the new settlements ; whereby agriculture was afforded the encouragement it so greatly needed ; and later, when the Crimean war and the civil war in America created an active demand for Indian produce in the home markets, a remarkable period of agricultural prosperity resulted from the wise course of action which the Government had adopted in sanctioning moderate assessments.

On the 26th of July, 1864, the Government of Bombay wrote :—

“ There never was a time during the known history of Western India when land suitable for the growth of grain was in greater demand . . . It may be said, with almost literal truth, that not a thousand acres of land which had been cultivated during the memory of man are now to be found uncultivated in the Deccan and the Konkan.”—*(Parliamentary Paper, C. 2071 of 1878).*

The Indian cultivator obtained unprecedentedly high prices for his crops, and was able, not only to satisfy the land revenue demand in full, but to improve his farm and his dwelling, to increase his stock of cattle, to excavate irrigation wells, and even to lay by savings. These happy results will be found recorded at pages 11 and 18 of the Blue Book already quoted, and from which the following passages afford very striking illustrations of the episode :—

“ The re-action in agricultural prosperity under light

assessments and a system at once simple and rigid, was as rapid as the decline of the district had been under opposite conditions. During the period which followed, the district reached a very high standard of prosperity before the year 1860. In 1862 began the period of extraordinary prosperity, caused by the rise in the price of cotton, which followed the American blockade. In those years, the ryots would, under ordinary circumstances, have suffered severely from the constant deficiency in the rainfall during five successive seasons. In 1862, the Poonah and Ahmednagar Districts had enjoyed fixed assessments, the former for 20 years and the latter for 10 years."

In the midst of this prosperity the land settlements, which had been concluded in the Bombay Presidency thirty years before, began to fall in. The Government of India had, meanwhile, been transferred to the Crown, and the State expenditure under the new *regime* having greatly increased, strenuous efforts were being made for raising additional revenue. The Government of India, regardless of the transient nature of the circumstances whence the agricultural prosperity of recent years had chiefly arisen, and casting aside the experience so dearly bought by the disastrous effect of the assessments of earlier dates, peremptorily directed that the new settlements should be based upon enormously increased assessments. The rates were thereupon enhanced, in some instances to one hundred per cent. and more, and, on the whole, to fully sixty per cent. above the rates of the settlements that had just expired.

The restoration of peace in Europe and America had meanwhile caused the produce markets to relapse into their normal condition, and the cultivators were no longer able, with the diminished value of their crops, to satisfy the suddenly enhanced demand of the Government. For a time the savings of previous years were used in staving off eviction and immediate ruin, and, when these were exhausted, assistance was obtained from the money lender. The village bankers, however, were not slow in perceiving that they had no

chance of recovering their advances so long as the increased land-tax was maintained—they accordingly refused to grant further loans. This caused at once the revenue to fall into arrears; whereupon the Government directed the defaulting landholders' farms to be put up for sale, but purchasers could scarcely be found at any price for land subject to the new settlement. Large tracts of country were thus thrown out of cultivation, and much agricultural capital was wantonly destroyed.

In a minute of the Government of Bombay, on the report of the Collector of Sholapore for 1872-73, it is stated :—

“ The Government has read, with much concern, the opinion expressed by the Collector as to the undue pressure of the revised rates, in consequence of which a large quantity of land has been put up for sale in default of revenue, much of which found no purchasers.”

Another official report of the same year states :—

“ The difficulty of recovering the Government demand, which was considerable in 1871 and 1872, culminated in 1873.”

In Guzerat (which has often been called the Garden of India, on account of its rich soil and careful cultivation), no less than 7663 farms, measuring 25,035 acres, were thrown out of cultivation in 1873; and in the Surat Collectorate 10,880 acres of land had been similarly abandoned during the previous year. In the district of Poonah things assumed a still darker complexion, the Collector stating in his annual report that the amount of revenue unrecovered had been very considerable, and that, in order to realise the amount actually recovered, he had found it necessary to sell up many farms or occupancies.

The widespread distress, engendered under these circumstances, soon manifested itself in disturbances of a very serious nature. The cultivators, in their desperate state of insolvency, being pressed by the Government for the payment of the land-tax, and by

the bankers for the re-imbusement of their loans, rose against the latter as the weaker adversary, broke into their houses, maltreated their persons, and destroyed the records of their loans; and troops had to be called in before these disturbances could be quelled. This occurred in 1874. A Commission was afterwards appointed to inquire into the cause of the riots, and a minute of Sir Auckland Colvin, who had been appointed a member of the Commission, stated that the pressure of the land-tax, at the revised rates, was among the chief causes of the disturbance.

Such was the state of things when the drought of 1876-77 overtook the country. Thousands of families, stripped of their savings, plunged into debt, and, turned out of their homesteads, spread over the land, struggling for existence. Can it be wondered, then, that millions amongst that wretched agricultural population should have perished, during those direful years, of actual hunger and exposure, or of disease brought on by insufficient food?

Such have been the disastrous effects of a system which was introduced in the expectation that the periodical revision and arbitrary enhancement of the land-tax would enable the Government to add to its revenue, as, with time, the resources of the country were developed and national wealth had accumulated. The error was to suppose that time alone was needed to produce these beneficial effects. Agriculture, which is the main source of wealth in India, is, by its very nature, exposed to vicissitudes far greater than those attending most other industrial enterprises. In trade and manufactures, success depends in a great degree upon sagacity and prudence. These qualities may prove unavailing to the cultivator against a succession of bad seasons. Money laid out in the improvement of land is in India, as elsewhere, slow in yielding its full results; and when, as in the case of periodical settlements, the fruit of the money and labour expended on a farm is exposed to be absorbed in the

Government demand at the next revision of the tax, a most effectual obstacle is placed against the application of capital to agriculture, and consequently against the development of the chief industry of the people.

It is worthy of particular notice that, although the danger involved in the system in question was recognised and acknowledged by the Government more than forty years ago, it became possible for a succeeding administration to disregard the experience so dearly bought, and to wantonly repeat the error which had been denounced thirty years before. This fact must be ascribed entirely to the defective constitution inaugurated in 1858, which vested the supreme control of the Government in a Cabinet Minister unacquainted with India and her people, and exposed in Parliament (the only body to which he was made responsible) to the influences of different sections of the people of Great Britain, each striving to promote interests and projects often adverse to the interests of India.

While the system of temporary settlements in Bombay thus inflicted the most serious injury on agriculture, it entirely failed in its *sole* purpose, that of increasing the land revenue. Accordingly, while the revenue collected in Bombay in 1868, when the new settlements were about being introduced, amounted to £3,612,612, the average collection of the ten years, ending with 1877, was only £3,588,676. (*Vide Statistical Abstract for British India, No. 12.*) Furthermore, this financial result of the system was aggravated by an expenditure of several millions in the relief of the famine which that system had so fearfully intensified.

NORTH-WESTERN PROVINCES.

THE injurious effects of temporary settlements noticed in the preceding section, have been reproduced in

every part of India where such settlements prevailed. In the North-Western Provinces, the country being mostly held in large estates by individual owners or brotherhoods, the assessments are professedly based on the rental, and the settlement work would be comparatively simple if the rent rolls of the owners could be accepted ; but these documents would not be a safe guide as to the productive value of the land, seeing that many leases have been granted at low or nominal rents, in consideration of relationship or personal services, or for religious purposes. An investigation has therefore to be made at each settlement, as minute and inquisitorial as in the case of Bombay. The deleterious effects of these operations will be seen from the following passage in Mr. (now Sir) Auckland Colvin's Memorandum of 1872 :—

“ In 1874, twenty-six years will have elapsed from the date on which the two first of the districts now comprised in North-West Provinces were placed in the hands of a Settlement Officer. Others were begun twelve years ago, and are not yet sanctioned; one of these is not yet even completed. These facts are significant to those who know what the settlement of a district means; the value of property depreciated until the exact amount of the new assessment is declared, credit affected, heart-burning and irritation between landlord and tenant, suspicion of the intentions of the Government, a host of official underlings scattered broadcast over the vexed villages. Nothing can equal the injury inflicted by a slow, uncertain settlement, dragging its length along, obstructed by conflicting orders and harassed by successive administrations, and finally threatened with annihilation at the moment when it seems to have nearly finished its course . . . Little wonder that we hear of the land needing rest!”

The hesitations, uncertainties, and delays alluded to by Sir A. Colvin, are unavoidable, so long as India is governed by a Viceroy and his Council in their mountain retreat at Simla, acting under the directions of a Secretary of State in London, unacquainted with the country, and harassed by conflicting rumours and opinions. The situation is more clearly elucidated in

other passages of the same paper, where the writer says :—

“ In the course of the settlement great and unforeseen circumstances led to a marked, though ephemeral, increase in the price of agricultural produce. . . In the financial panic there grew and rapidly strengthened a conviction that the assessments in the N. W. Provinces were inadequate, and that the State was not receiving its proper share of the public revenues. The views of 1861 had fallen into discredit, and great pressure was put on the public officers to show cause why their calculations should not lead to the assumption of a larger rental.”

Mr. Bird, another distinguished revenue officer, stated in a report of anterior date :—

“ The district of Budâon was in a state of great distress and disorganization. The revision of the settlement took place at a period when the disposition to over-assess was far from being allayed. It is impossible that, in a district so greatly injured by oppressive assessments and great mismanagement, the mistakes and evils which have arisen can be redressed at one operation. No slight benefit will have been gained if the Government and its servants are convinced, as I trust they now are, of the actual loss of money which is certain to follow over-assessment.”

These extracts show on what vague and uncertain data, and under what baneful and fluctuating influences the important and delicate operation of assessing the land-tax is carried on.

Before closing this chapter it may be useful to quote from a few more official documents, in order to show that the injury inflicted on these provinces by land settlements periodically liable to revision and enhancement, has been as deep and as widespread as in Bombay.

The Lieutenant-Governor, in his administration report published in 1873, stated that he had been forcibly struck, while travelling, by the wretched condition of the Lullutpore district, in which many estates were so depopulated, and so much land had fallen out of cultivation, that the assessments pressed most severely; and, referring to the coercive measures

which landlords had been compelled to take against their tenants, in order to raise sufficient money for the discharge of the Government demand, His Honour said :—

“ The antagonism of classes whose interests lie so closely together, and who have hitherto been connected by so kindly a bond, is one of the greatest political dangers of the day.”

About the same time the Collector of Cawnpore recorded the following observations on the condition of his Collectorate :—

“ This district has the benefit of water communication by both the Ganges and the Jumna—it is intersected by the East Indian Railway and is partly traversed by the Ganges Canal ; yet land is only worth five years’ purchase, and the state of the average cultivator is one of hopeless insolvency and misery.”

From the report of the Collector of Allahabad it appeared that a number of landowners, who had failed to pay up the revenue, had not only their estates attached, but their persons imprisoned, and their personal property seized and sold ; and the Commissioner of the division, adverting to the depressed condition of the Futtehpoore district, stated that the addition of ten per cent., which had recently been made in the land-tax, “ fell heaviest on the villages which were least able to bear it ; that many villages had broken down, and many more were threatened with ruin.”

Innumerable cases of a similar character are to be found in the reports of district officers.

M A D R A S .

THE land in this province is occupied chiefly by small cultivators, whose fields are designedly assessed at such high rates that the tax can be realised only after

an exceptionally abundant harvest.* There is consequently an unrealised balance at the end of each year when the Collector remits such portion of the accumulated arrears of previous seasons as he considers to be hopelessly irrecoverable, and holds over the remainder for realisation when possible.

It will doubtless readily be admitted that a more effectual plan for keeping an agricultural population in hopeless indebtedness and misery could scarcely be devised. As a consequence of this condition of things, methods of great severity have to be employed in the collection of the revenue in this Presidency. The processes are not described in the official reports which are destined for publication, but certain figures of an alarming character found their way into the Administration Report, published in 1881, from which it appeared that the arrears of land-revenue recovered through the eviction of cultivators and the sale of their lands had been increasing annually, and had risen from Rs. 31,800 in 1865 to Rs. 665,091 in 1878. It was attempted to explain away this ugly feature in a Local Government Resolution, in which the following passages occur:—

“ High prices have caused an increase in the cultivation and much risky speculation in land. Any person can obtain land by applying for it, and a desire of becoming a land-owner is strong and general.”

A glimpse of the truth, however, is to be had in a subsequent passage of the same document, where it is stated:—

“ Another cause is the reduction of the remissions granted, and the gradually increasing charge for waste.”

This simply means *the enforced collection of a larger portion of that oppressive assessment, the nature of which has been explained at the commencement of this chapter.*

* The land revenue in Madras “is fixed on each field to be paid for good crops; if the crops fail, the revenue is reduced, and there is an annual settlement on cultivated land.”—*East India Progress and Condition in 1872-73*, page 26.

The reader will now feel no surprise at learning that more than 3,000,000 acres of arable land were lying uncultivated in the Madras Presidency, according to the Administration Report for 1877-78; and he will apprehend the signification of the remark contained in the above-mentioned Government Resolution, that "every person can obtain land by applying for it."

The following extracts from the Blue Book on *the moral and material condition of India*, throw further light on the land revenue system of Madras, called Ryotwaree and on its effect upon agriculture.

"The land revenue collections for 1876-77 are returned at £3,296,575, showing a decrease of £1,248,438 below the previous year. Large remissions of the ryotwaree revenue were rendered necessary on account of the decrease of cultivation and failure of crops.

"Considering the adverse nature of the season, the collection of revenue was very satisfactory; but collectors had to resort to coercive processes to a much greater extent than in the preceding twelvemonth, the number of defaulters having risen from 336,226 to 1,242,877, and the amount of arrears from £306,947 to £833,236. The value of property actually attached was £194,700, as compared with £164,009 in the previous year."

The only bright spot in this dark picture of oppression and misery, is the statement in the same Blue Book, that no remission had, as a rule, to be granted in respect of the permanently settled portions of the province, and that the people in those portions needed no relief during the recent famine. These statements refer to a number of estates which were permanently settled towards the end of the last century on assessments aggregating about £500,000. The revenue from those estates has ever since been collected with remarkable regularity, and the people have been able to lay by savings, which enabled them to tide over the famine period without needing eleemosynary assistance.

B E N G A L .

THE condition of Bengal differs materially from that of our other Indian provinces, owing to the widely different principle which has regulated her land administration. When the country came under our rule in the second half of the last century, wars and the rapacity of conquerors had reduced it to a very low ebb, and extensive tracts lay entirely uncultivated. There was no inducement for the proprietors of these waste regions to reclaim them, seeing that the arbitrary and oppressive exactions to which they were subjected by the rulers, left them no hope of deriving any benefit from the enterprise. Under these circumstances, Government experienced the greatest difficulty in recovering the land-revenue, and were unable to realise more than a small and uncertain portion of their demand; while the landowners, in order to collect even such small portions, had to resort to very oppressive measures against their tenants.

In this critical and distressing state of things, a drought occurred in 1770, which resulted in a famine of so terrible a character, that many millions of the inhabitants perished of hunger within a short space of time. This greatly added to the difficulty of collecting the revenue, and the Governor-General wrote on the 18th September, 1783:—

“I may safely assert that one-third of the Company’s territory is now jungle, inhabited only by wild beasts. Will a ten years’ lease induce any proprietor to clear that jungle and encourage ryots to come and cultivate his lands, when at the end of that lease he must either submit to be taxed *ad libitum* for the newly cultivated lands or lose all hopes of deriving any benefit from his labours, for which perhaps by that time he will hardly be repaid?”

Every question relating to the administration of the land was then very carefully considered by the

Government of India, and also by the most eminent statesmen of the day at home; and the conclusions arrived at in both countries were to the following effect. It was considered unreasonable to expect the owners of the waste tracts to clear jungles, make roads, build markets, advance money to settlers for erecting dwellings, draining swamps, digging wells and tanks, purchasing seed, cattle and food until crops were raised and realised—in short, to expend large sums of money and undergo much labour of mind and body, without any guarantee that the fruit of their outlay should not be taken from them. Such guarantee they certainly had not, so long as the Government retained the power of arbitrarily regulating its demand on land. It was, therefore, thought necessary that this arbitrary power should be abandoned, and a solemn pledge be given by the Government to abstain from further enhancing the land tax. The measures framed upon these conclusions remained under anxious consideration for ten years and were ultimately enacted in 1793, in a number of regulations, in which the necessary pledge was given in the most unambiguous and solemn terms, and provisions were framed for giving due effect to the compact thus made by the State with the owners of land in Bengal.

The Preamble to Regulation II. of 1793, which is hereunder reproduced *in extenso*, will afford full information regarding the sound principle on which the measure was carried out:—

“ All questions between the Government and the landholders respecting the assessment and collection of the public revenue and disputed claims between the latter and their ryots (tenants), have hitherto been cognisable in the Courts of Maal Adawlut or Revenue Courts. The Collectors of revenue preside at these Courts as Judges, and an appeal lies from their decision to the Board of Revenue, and from the decrees of that Board to the Governor-General in Council in the department of revenue. The proprietors can never consider the privileges which have been conferred upon them as secure, whilst the revenue officers are vested with these

judicial powers. Exclusive of the objections arising to these Courts from their irregular, summary and often *ex parte* proceedings, and from the Collectors being obliged to suspend the exercise of their judicial functions whenever they interfere with their financial duties, it is obvious that, if the regulations for assessing and collecting the public revenue are infringed, the revenue officers themselves must be the aggressors, and that individuals, who have been wronged by them in one capacity, can never hope to obtain redress from them in another. Their financial occupations equally disqualify them from administering the laws between the proprietors of land and their tenants. Other security, therefore, must be given to landed property and to the rights attached to it, before the desired improvements in agriculture can be expected to be effected. Government must divest itself of the power of infringing, in its executive capacity, the rights and privileges which, as exercising the legislative authority, it has conferred on the landholders. The revenue officers must be deprived of their judicial powers. All financial claims of the public, when disputed under the Regulations, must be subjected to the cognisance of courts of judicature superintended by judges who, from their official situations and the nature of their trusts, shall not only be wholly uninterested in the result of their decisions, but bound to decide impartially between the public and the proprietors of land, and also between the latter and their tenants. The collectors of the revenue must not only be divested of the power of deciding upon their own acts, but rendered amenable for them to the courts of judicature, and collect the public dues, subject to a personal prosecution for every exaction exceeding the amount which they are authorised to demand on behalf of the public, and for every deviation from the regulations prescribed for the collection of it. No power will then exist in the country by which the rights vested in the landholders by the Regulations can be infringed or the value of property affected. Land must in consequence become the most desirable of all property, and the industry of the people will be directed to those improvements in agriculture which are as essential to their own welfare as to the prosperity of the State."

Before proceeding to narrate how fully the expectations founded on those measures have been fulfilled, it might be useful to compare the legislation of 1793 with certain recent enactments introduced in the North-

West Provinces and Bombay, where the assessments enforced about 1870 had, as already shown, proved excessively oppressive. The proclaimed basis of those assessments was to fix the demand at fifty-five per cent. of the rental in the North-West Provinces, and at one-sixth of the productive value of the land in Bombay; but the landholders alleged that those limits had been greatly exceeded, and a few among them appealed to the Civil Courts for redress. Thereupon, the Government prepared Bills removing all rent and revenue cases from the cognisance of the Civil Courts, and vesting revenue officers with power to adjudicate on all such cases. These retrogressive measures, tending to place the provinces above-named under the same conditions as those which had proved so fatal to the prosperity of Bengal before 1793, were highly repugnant to the authorities in India, but the Secretary of State laid down the rule that the Government in India were bound to introduce any measure sanctioned by him, and that every official member of the Legislative Council was equally bound, irrespective of his personal convictions, to vote *in favour of such measure*.* Accordingly, two of the Bills relating to the North-West Provinces were introduced in August, 1873; and while no member came forward to justify them, yet all voted for them. The President and the Financial Member of the Council refrained entirely from explaining the principle involved in the Bills, and the military member voted for them *on trust*. The law member confessed that, "before drawing the Bills he had to divest himself of those principles with which he had been familiar, and that much of the matter was to him of great obscurity, complexity, and uncertainty," meaning, probably, that the measures violated those principles of justice which, as an Englishman and a

* The Government must hold in its hands the ultimate power of requiring the Governor-General to introduce a measure, and of requiring also all the members of his Government to vote for it.—*Duke of Argyll's despatch of 24th November, 1870.*

lawyer, he had been taught to respect and uphold. The member for Madras, after expressing doubts on the necessity and soundness of the measures, voted for them as *in duty bound*, adding these ominous words: "I can only express a hope that, when these Bills become law, they might prove an exception to our past experience in regard to enactments affecting land tenures." The member in charge of the Bills, after supporting some of their clauses by merely specious arguments, manifested his antagonism to their principles, by saying: "In reference to the peculiar powers taken for officers engaged in the revision of settlements, I hope to see the time when the revisions of the land revenue will not occur with the same frequency as they now do, and that existing settlements will be prolonged; or, if a certain enhancement of the revenue were deemed to be justified and necessary, that it might be assessed upon some other procedure involving less of inquisition and interference with the agricultural classes, than is inherent in the present system." Lastly, the members for Bengal and Bombay (the attendance of non-official members having been dispensed with by holding the Session at Agra), expressed their disapproval of many clauses in very forcible language.

It thus became apparent that the members, through whose instrumentality the Bills were passed, were actually opposed to them, and that the result obtained, was due entirely to pressure from above.

The effect of the above enactments would be to enable the Government, when levying an illegally assessed tax, to prevent any judicial investigation being made in the matter. That such was also their actual purport is more clearly shown in the Bill relating to the Bombay Presidency, which was avowedly introduced because a landholder had sued the Government for an illegal assessment and obtained, on appeal to the High Court, a re-adjustment of the demand. Accordingly the member in charge of the measure, in urging the Legislative Council to pass the Bill, observed:—

“If every man is allowed to question in a Court of Law the incidence of the assessment on his land, the number of cases which might arise is likely to be overwhelming.”

The character of these enactments show the danger which is involved in the system of Government inaugurated in 1858, under which India is being despotically ruled from Downing Street, by a Cabinet Minister exposed to influences often adverse to the interests of India.

Reverting now to the results of the Permanent Settlement of Bengal, it may be briefly stated that, while a number of landholders lost their estates through their inability to discharge the revenue with the punctuality exacted in the new order of things, a powerful stimulus was given to agriculture, and the province was gradually converted into an almost uninterrupted sheet of cultivation. Its agricultural population rapidly increased and their condition improved steadily, as will be seen from the following passage in a speech which the Hon. Ashley Eden delivered in 1877, shortly after being appointed Lieutenant Governor of Bengal :—

“I have just returned from visiting the Eastern districts, and I may say on this occasion, when my administration is only at the commencement, what I could not well say at a later period, without seeming to seek credit for the Government of which I am the head :—Great as was the progress which I knew had been made in the position of the cultivating classes, I was quite unprepared to find them occupying a position so different from that which I remembered them to occupy when I first came to the country. They were then poor and oppressed, with little incentive to increase the productive powers of the soil. I find them now as prosperous, as independent, and as comfortable as the peasantry, I believe, of any country in the world ; well fed, well clothed, free to enjoy the full benefit of their own labours, and to hold their own, and obtain prompt redress for any wrong.”

This improvement in the condition of the tenants could result only from the landlords gradually relaxing their pressure, as the extension in the cultivation of

their lands enabled them to satisfy the Government demand without resorting to the severe measures they had before been compelled to employ.

Furthermore, the revenue has for a long series of years been collected with regularity and at a comparatively small cost, while famine has been prevented or mitigated by the agricultural classes being allowed, under the legislation of 1793, to lay by savings in favourable years, and thus be provided with means for tiding over seasons of scarcity. These statements find their confirmation in the following quotations :—

“The revenue of the permanently settled estates in Bengal has for years been realised with great punctuality. Losses sometimes occur through famine, epidemics, the devastation of cyclones, and other calamities of the seasons ; but under the conditions of the settlement no such pleas can be urged as excuses for non-payment, and as a rule the large present excess of the annual rental over the Government demand enables the present holders to meet that demand even in the most disastrous years.”—*Administration Report for 1872-73.*

“The deficiency of the collection consequent on the famine was very small, and such suspensions of revenue as were granted were given as a reward for exceptional exertions in relieving distress. The result is creditable to the working of the permanent settlement.”—*Administration Report for 1873-74.*

It should be observed here that, although the drought of 1873-74 in Bengal was very severe, the scarcity did not amount to famine, seeing that no deaths accrued from want of food, and the revenue did not materially suffer on that occasion. It may also be well to state (seeing that misconceptions have taken place on the subject) that the province of Orissa, which was desolated by famine in 1866, did not belong to us in 1793, and was not included, therefore, in the Permanent Settlement. The Orissa mentioned in our official documents of the last century was the adjoining tract, now called the Midnapore district.

One more extract may suffice to show how fully the expectations of 1793 have been realised :—

“The Bengal of to-day offers a startling contrast to the Bengal of 1793—the wealth and prosperity of the country have marvellously increased, increased beyond all precedent, under the permanent settlement. A great portion of this increase is due to the zemindaree body as a whole, and they have been very active and powerful factors in the development of this prosperity.”—*Commissioner of Burdwan's Report, Gazette of India, 20th October, 1883.*

The opponents of the Permanent Settlement point to this prosperity, and argue that the difference between the revenue fixed by that settlement and the larger sum which, they assert, might be levied on the land in its present prosperous condition, constitutes a loss which the compact of 1793 has inflicted on the State. They ignore the fact that the increased rental of Bengal consists chiefly of the returns made by the capital and labour bestowed on the land, and that these would not have been so bestowed without the encouragement and security afforded by the compact of which they complain. In short, they view the question as theorists or as fiscal officers, not as statesmen. Their attention seems concentrated on the comparatively trifling increase of revenue which enhanced assessments and stringent modes of collection might, they believe, bring in for a time; and they overlook the greater, the permanent, the growing income which would accrue to the State from the prosperity of the people and the accumulation of national wealth. In 1793 the revenue of Bengal consisted solely of the land tax, and even this could only be recovered under heavy deductions. At present, customs, excise, stamps, salt and provincial imposts yield twice as much as the full amount of the land tax. This great development in the financial resources of the Government was relied upon by Lord Cornwallis when, in reply to the charge that a permanent settlement would involve a sacrifice of prospective revenue, he wrote on the 6th March, 1793:—

“If at any future period the public exigencies should require an addition to your resources, you must look for it in

the increase of the general wealth and commerce of the country, and not in the augmentation of the tax upon land."

His anticipations in regard to drought and inundation have likewise been most completely realised in the drought of 1873-74, and in the ravages of the extraordinary cyclone and sea-wave which overwhelmed the south-eastern districts of Bengal on the 31st October, 1876. Lord Cornwallis wrote on the 3rd February, 1790 :—

"There is this further advantage to be expected from a fixed assessment, in a country subject to drought and inundation, that it affords a strong inducement to the landholder to exert himself to repair, as speedily as possible, the damages which his land may have sustained from these calamities. His ability to raise money to make these exertions will be proportionately increased by the additional value which the limitation of the public demand will stamp upon his property; the reverse is to be expected when the public assessment is subjected to unlimited increase."

CONCLUSION.

THE great advantages which flow from fixity in the State demand upon land, are not denied by the opponents of permanent settlements in India; their sole contention is, that the Government by retaining the power of periodically enhancing the land tax, are able materially to increase their income. Apart from the immoral character of a system which thus enables the Government to appropriate the fruit of the cultivator's capital and labour, the contention itself is refuted by our experience of a century in the administration of India. Not only have temporary settlements most effectually hindered the accumulation of national wealth, whence the State might legitimately have derived additional revenue, but the very

expectation of an increasing revenue from land has everywhere, under such settlements, been entirely disappointed.

An attempt was made in the *Financial Statement for 1888-89* (page 44), to show, by means of a table exhibiting land revenue receipts in 1856-57 and 1886-87, that such receipts had during the intervening period, increased at the rate of Rs. 166,000. But the comparison was most defectively established, seeing that the proceeds of waste lands, which were largely sold since 1860, together with the capitation tax in Burma, the receipts from fisheries in Assam, and the value of estates confiscated after the mutinies, were all entered under the head of Land Revenue Receipts. The comparison was further vitiated by the mutiny year, when the country was abnormally disquieted, having been taken as its basis. For these reasons, the results exhibited in the above-mentioned table cannot be accepted in any inquiry respecting the effect of temporary settlements upon the revenue from land.

On the other hand, the tables A and B in the Appendix, will show that during the last nineteen years, the land revenue in India, far from increasing, has been steadily on the decline; that while the receipts in 1870 amounted to £21,088,019, they averaged only £20,811,276, in the years 1870 to 1878, and similarly, that the net revenue which was £19,363,477, in 1879, averaged only £19,016,773 in the years 1879 to 1888.

How much of the decline occurred in the provinces under temporary settlements, whose circumstances have been cursorily reviewed in preceding pages, will appear from tables C, D, and E, from which it will be seen that the net land revenue in 1879 amounted

In Bombay to	...	...	£3,028,354
„ N.W. Provinces and Oudh	...	...	5,268,632
„ Madras	...	...	4,281,447

Total ... 12,578,433

whence it follows that, had the settlement been per-

manently fixed in 1879, the revenue of these provinces during the ten years, 1879 to 1888, would have amounted to £125,784,330, while the actual revenue recovered during those years was only £119,781,296, thus :—

In Bombay	...	...	...	£32,721,646
„ N.W. Provinces and Oudh...				49,896,406
„ Madras	...	...	...	37,163,244
				Total
			...	119,781,296

or £6,003,034 less than a permanent settlement, had it existed in 1879, would have produced.

The serious injury to the country, which has been shown to result from the system of arbitrary assessments prevailing over the greater part of the Empire, is not unknown to the Government, for it has repeatedly been proclaimed by the highest authorities in India. The Indian Secretary of State, however, whose tenure of power depends, not on the success of his Indian administration, but on the political situation at home, which raised him to his position, finds himself exposed to the temptation, and sometimes to the necessity, of sacrificing Indian interests to those of his political party, or to the safety of the Cabinet on which his official existence depends. Reform, under such conditions, becomes very difficult or almost hopeless, while even danger has been disregarded, in the hope, doubtless, that the threatening catastrophe may fall on some succeeding administration. Let us remember, however, that in the case of Oriental races held under despotic rule, the most violent storms have, not unfrequently, broken forth from a serene sky. Under these circumstances it behoves all who are interested in the safety of our Indian Empire to raise their voices in favour of a reform which is more urgently needed than almost any other, seeing that it involves the well-

being, the contentment—nay, the very lives—of the millions who subsist by the cultivation of land in India, and whose labour and enterprise, in a country chiefly agricultural, are the main instruments of national wealth.

P.S.—*1st June, 1889*:—

Since writing the above I have seen a report of the speeches which were delivered at the National Congress at Allahabad in December last on the subject of extending permanent settlements in India. One of the speakers on that occasion observed that John Stuart Mill's opinion, as to the unearned increment of land belonging to the State, was contrary to the principle of such settlements. No doubt it is so; but while that opinion might be accepted in abstract theory, it has been found quite incapable of practical application. No attempt has accordingly ever been made to act upon it with regard to the millions on millions of acres in Australia, New Zealand, Canada, and other vast territories which have fallen to the British Crown, and in dealing with which the authorities sold the land for a capital sum, without any reservation or stipulation as to future claims of the State. In short, the central principle of the Permanent Settlement of 1793 was strictly adhered to in all those transactions, the Government looking to the expansion of commerce and the accumulation of wealth which would accrue from the unfettered condition thus secured to agriculture, for meeting the future wants of the Administration. The result has entirely justified their expectation.

The impracticability of Mr. Mill's theory in India appears as soon as an attempt is made to carry it into effect. Take, for instance, the increase which occurred in the productive value of cotton lands in Bombay during the civil war in America, and of jute lands in

Bengal from the development of jute manufacture in Dundee. In both cases the increment would, under that theory, be classed as unearned—but how is its amount to be ascertained? Besides, it should be remembered that the money and labour which a cultivator bestows on his fields do not represent his only claims to remuneration. In circumstances like those in the above cases (and instances of the same kind constantly recur) the cultivator ventures, at no small risk of loss, on an extension of his operations, which he would certainly refrain from doing if he knew that any profit which his enterprise might eventually yield would be taken from him.

Professor Fawcett, who was a personal friend and an admirer of Mr. J. S. Mill, would not have impugned his opinion except under the strongest conviction: yet he recorded his views on the “unearned increment” theory in the following terms in his invaluable paper, entitled the *Nationalisation of the Land*:—

“If the State appropriated this unearned increment, would it not be bound to give compensation if the land became depreciated through no fault of the owner, but in consequence of a change in the general circumstances of the country? If the State in prosperous times appropriates an increase in value, and if in adverse times the falling off in the value has to be borne by the owner, land would at once have a disability attached to it which belongs to no other property. If we purchase a house, a manufactory, or a ship, we take the purchase with its risks of loss and chances of gain; and why with regard to land, and to land alone, should a purchaser have all the risks of loss and none of the chances of gain? If we associate with the ownership of land any disability or disadvantage which does not belong to other kind of property, a direct discouragement is offered to the investment of capital in the improvement of the soil.”

Readers in India will at once perceive how completely the propositions in the above extract have been verified in that country. A very remarkable feature in the case of India, however, is that the same Secretary of State, who used his power for enforcing the

legislation of 1873, depriving landholders of the protection of the civil courts against illegal demands of fiscal officers, expressed himself in the following terms on the principles which should regulate the Government demand upon land :—

“ I observe with much satisfaction that the Lieutenant-Governor discourages the notion that whatever is gained by the owners of land in the shape of rent is so much lost to the State. The best wealth of a government is to be found in the growing wealth of its people ; and the feeling which leads it to grudge all that does not fall into the hands of its tax-collector is a very short-sighted feeling, and must lead, if followed, to a very short-sighted policy.”—*Despatch of 22nd May, 1873.*

And again :—

“ There are some principles of universal application, because they rest on the nature of man, and can never cease to operate on the wealth of nations. One of these is the close connection which obtains between the progress of industry and the certainty of enjoying its results.”—*India under Lord Canning*, by the Duke of Argyll.

The inconsistency of the action taken in 1873 with the opinions expressed in these passages should perhaps be ascribed to the anomalous position of an Indian Secretary of State who sometimes finds himself constrained to disregard his own convictions, when these militate with the interest of the Cabinet to which he belongs.

APPENDIX

THE following tables have been compiled on the *Statistical Abstract for British India* for the years ending in 1887; and the figures for 1888 were obtained from the *Supplement to the Gazette of India* of 16th March, 1889, and the *Gazette of India extraordinary* of 27th March, 1889. As the net revenue affords a clearer view of the financial result, it has been stated whenever the necessary information could be had. The *Statistical Abstract*, however, does not contain the collection charges incurred for the years 1870 to 1878, hence the gross receipts only are mentioned in table A.

TABLE A.

LAND REVENUE RECEIPTS OF INDIA.

			£		
In 1870	21,088,019	}	Average £20,811,276
„ 1871	..	..	20,622,823
„ 1872	..	..	20,520,337
„ 1873	..	..	21,348,669
„ 1874	..	..	21,037,912
„ 1875	..	..	21,296,793
„ 1876	..	..	21,503,742
„ 1877	..	..	19,857,152
„ 1878	..	..	20,026,036
			£187,301,483		

TABLE B.

LAND REVENUE OF INDIA.

	£	£	
In 1879 ..	22,323,868		} Average £ 19,016,773
Charges	2,960,391	Net 19,363,477	
In 1880 ..	21,861,150		
Charges	2,937,316	Net 18,923,834	
In 1881 ..	21,112,995		
Charges	2,983,817	Net 18,129,178	
In 1882 ..	21,948,022		
Charges	3,003,904	Net 18,944,118	
In 1883 ..	21,876,047		
Charges	3,042,596	Net 18,833,451	
In 1884 ..	22,361,899		
Charges	3,329,206	Net 19,032,693	
In 1885 ..	21,832,211		
Charges	3,363,387	Net 18,468,824	
In 1886 ..	22,592,371		
Charges	3,414,292	Net 19,178,079	
In 1887 ..	23,055,724		
Charges	3,464,252	Net 19,591,472	
In 1888 ..	23,189,292		
Charges	3,486,685	Net 19,702,607	
		£ 190,167,733	

TABLE C.

LAND REVENUE OF BOMBAY.

			£		
1879.—Receipts	..	..	3,689,165		
Charges	..	..	660,811		
				Net	3,028,354
1880.—Receipts	..	..	3,900,729		
Charges	..	..	651,630		
				Net	3,249,099
1881.—Receipts	..	..	3,744,845		
Charges	..	..	646,991		
				Net	3,097,854
1882.—Receipts	..	..	3,845,746		
Charges	..	..	665,370		
				Net	3,180,476
1883.—Receipts	..	..	3,694,768		
Charges	..	..	652,029		
				Net	3,042,739
1884.—Receipts	..	..	3,959,182		
Charges	..	..	675,232		
				Net	3,283,954
1885.—Receipts	..	..	3,855,586		
Charges	..	..	674,405		
				Net	3,181,181
1886.—Receipts	..	..	4,201,075		
Charges	..	..	687,480		
				Net	3,513,595
1887.—Receipts	..	..	4,202,269		
Charges	..	..	673,375		
				Net	3,528,894
1888.—Receipts	..	..	4,274,100		
Charges	..	..	658,600		
				Net	3,615,500
					£ 32,721,646

TABLE D.

LAND REVENUE OF THE N.W. PROVINCES AND OUDH.

			£	£
1879.—Receipts	..	..	5,942,197	
Charges	..	..	673,565	
			<hr/>	Net 5,268,632
1880.—Receipts	..	..	5,698,870	
Charges	..	..	647,340	
			<hr/>	Net 5,051,530
1881.—Receipts	..	..	5,593,703	
Charges	..	..	658,194	
			<hr/>	Net 4,935,509
1882.—Receipts	..	..	5,751,104	
Charges	..	..	647,120	
			<hr/>	Net 5,103,984
1883.—Receipts	..	..	5,656,543	
Charges	..	..	667,208	
			<hr/>	Net 4,989,335
1884.—Receipts	..	..	5,680,105	
Charges	..	..	800,677	
			<hr/>	Net 4,879,428
1885.—Receipts	..	..	5,727,624	
Charges	..	..	811,591	
			<hr/>	Net 4,916,033
1886.—Receipts	..	..	5,684,484	
Charges	..	..	815,158	
			<hr/>	Net 4,869,326
1887.—Receipts	..	..	5,762,997	
Charges	..	..	795,068	
			<hr/>	Net 4,967,929
1888.—Receipts	..	..	5,699,900	
Charges	..	..	785,200	
			<hr/>	Net 4,914,700
				<hr/>
				£ 49,896,406
				<hr/>

TABLE II
LAND REVENUE OF MADRAS

		£		
1879.—Receipts	.. ..	4,965,548		
Charges	.. ..	684,101		
		—————	Net	4,281,447
1880.—Receipts	.. ..	4,465,629		
Charges	.. ..	705,344		
		—————	Net	3,760,285
1881.—Receipts	.. ..	4,121,286		
Charges	.. ..	712,795		
		—————	Net	3,408,491
1882.—Receipts	.. ..	4,354,421		
Charges	.. ..	723,764		
		—————	Net	3,630,657
1883.—Receipts	.. ..	4,506,459		
Charges	.. ..	740,245		
		—————	Net	3,766,214
1884.—Receipts	.. ..	4,515,342		
Charges	.. ..	772,727		
		—————	Net	3,742,615
1885.—Receipts	.. ..	4,186,376		
Charges	.. ..	790,622		
		—————	Net	3,395,734
1886.—Receipts	.. ..	4,521,222		
Charges	.. ..	767,707		
		—————	Net	3,753,515
1887.—Receipts	.. ..	4,458,902		
Charges	.. ..	776,316		
		—————	Net	3,682,586
1888.—Receipts	.. ..	4,528,000		
Charges	.. ..	786,300		
		—————	Net	3,741,700
				£ 37,163,244