

290

SERVANTS OF INDIA SOCIETY'S LIBRARY  
POONA 411 004

FOR INTERNAL CIRCULATION

To be returned on or before the last date stamped below

---

20 AUG 1976

20 SEP 1976

106  
Ba

LAND  
REVENUE SETTLEMENT

BY

THE HON. RAO BAHADUR  
V. K. RAMANUJACHARIAR

THE COMMONWEAL OFFICE  
ADYAR, MADRAS, INDIA

1917

290

*Copyright Registered*

All Rights Reserved

—

*For permission for translation apply to*

THE COMMONWEAL OFFICE

ADYAR, MADRAS, INDIA

normal yield of fields was first ascertained, and then a deduction of twenty or twenty-five per cent was made in consideration of the vicissitudes of season. Whether this allowance was adequate will be considered later on. What should be pointed out here is that the system of average payments, though it may look well on paper, is calculated to press hard on the majority of landholders. In fat years, in which the yield is more than the average adopted, there is a tendency to spend the excess, which few are able to resist. After all the excess is not large in many cases, and it probably enables the landholder to obtain a fuller meal for some days. In lean years, on the other hand, the yield does not suffice for the landholder's maintenance and for payment of the tax. Difficulty is experienced, which is intensified in proportion to the poverty of the yield. Under the old system the landholder had to consider how he should maintain himself; under the new system there is the further question of how the Government dues should be paid. Government do not remit the tax, unless the drought is serious and widespread; and local officers are slow to make any recommendation, unless there be clear evidence of an approaching famine by the free resort of labour to relief works.

The second precaution taken, was in regard to prices, which should represent the average price during a long period of years. The practice adopted in present settlements is to exclude years of actual famine, and to take a period of twenty years. Here again the system of average prices works hardship in

practice. At one time Government took the lowest price touched in the twenty-year period, as in the Madura Settlement, which has now been superseded ; but average prices now dominate settlement operations. The full effect of the system has not been experienced yet ; for the prices have considerably risen above the commutation rate, and remain at a high level.

The first change made by the British Government was thus to convert payments in kind into money payments. The second change was to substitute a tax on occupation for a tax on cultivation. As Government obtained a portion of one's income, if no land was cultivated, no income was got and no tax was paid. It was difficult to measure up all the lands cultivated to determine the amount of tax to be collected. Some kind of survey had been made before, and the area of each field was known. But there was nothing to prevent the cultivation of portions of fields, and their measurement was therefore necessary. Apart from this difficulty, there was the further difficulty of ascertaining all the fields cultivated by each landholder and making totals. Government at first tried what was known as the *dittam* system. At the beginning of the cultivation season the Tahsildar made arrangements with landholders individually for the cultivation of such and such extents of land. Tahsildars anxious to obtain the highest revenue possible might be expected to bring much pressure to bear upon landholders. In the end, however, actual cultivation fell far short of the *dittam*, and landholders

clamoured for remissions. After some years' trial, the system was abandoned, and Government notified that in future each landholder should pay the land-tax on all the lands held by him, whether he cultivated them or not. He was free, it was stated, to give up any land which he did not require, and the only condition insisted on was that he should relinquish land sufficiently early to enable another person to cultivate the same. On the face of it, it is a reasonable change of no great importance; but the effect will be realised when it is known that out of every 100 acres of dry land occupied about 20 acres or a fifth is left waste. The landholder is unable to cultivate them every year, but he is loth to part with them. Government were ignorant of this trait in the character of the Indian landholder, and though this fact stares them in the face in every Jamabandhi Report of the Board of Revenue, no notice is taken of it. The effect on the landholder is that he pays the tax on waste out of the income from cultivation, and his burden is sensibly increased.

## CHAPTER II

IN the last chapter it was stated that the British Government, in adopting the existing mode of land revenue assessment, made two changes, which increased the burden on landholders. A third change, that was made at the very beginning, consisted in the measurement of land. There were numerous cases in which the recorded extent of land was less than the actual extent. But when the rate of assessment was applied to the area as measured, the resulting assessment was found to be very heavy. It may be thought that there must have been cases in which the recorded extent was in excess, and that therefore the effect of the survey was not one-sided. But the landholders concerned would have been careful enough to bring such cases to notice and to secure the necessary correction. The actual effect was therefore as stated; and remissions of a permanent nature had to be given in many districts.

The survey was known as the paimash, and was made with a pole 33 feet long. The unit of area measured one pole in length and one pole in width. It was  $33 \times 33$  sq. ft., or 121 square yards, and forty such units made an acre. Every field was assumed to be a

rectangle, and its length multiplied by its breadth gave its area. But as most fields were not perfect figures, it was necessary to make two or three measurements and take the average. The points at which the measurements were taken were not noted in the measurement book, and no plan of the field was made. It was therefore not possible to check the measurements at any future time. Nor were the fields demarcated permanently with stones, and mounds of earth and standing trees were used for this purpose. As these disappeared in course of time, it was difficult to identify the fields, and the Karnam (i.e., the village accountant) was the master of the situation.

Government became so dissatisfied with the paimash that about 1850 they resolved to supersede it by a scientific survey. The fields were first demarcated with stones, and were then measured with a 66 ft. chain. Each field was divided into triangles, and the areas of these added together gave the area of the whole field. In making this survey Government introduced some changes. In the paimash field ridges, footpaths and watercourses had been excluded, while in the new survey they were all included in the area of the field, and an allowance was supposed to be made for the resulting inaccuracy by a percentage deduction made at the new settlement. This will be referred to later on. Another point to be noticed is that while the paimash dealt with each field as held by a landholder, however small, the new survey put several fields together to form a new



survey field. Each component field was regarded as a subdivision of the survey field, and the holder thereof was required to demarcate it permanently with stones. If there was a dispute as to the boundary between two subdivisions, or if it was demarcated with stones, it was treated as the joint holding of the owners of the two subdivisions. Joint holdings of this kind are a source of harassments to landholders. The assessment on a joint holding may be collected from any one of the joint holders, and when one of them is obnoxious to the village officer, he is made to pay the whole amount due, and is left to recover the portions due by the others by civil suit or otherwise. The new survey has not therefore been conducted in the interests of landholders; and whether it has cheapened the survey to Government may be doubted. If they had stopped with the survey fields, there would have been saving in demarcation, in measurement and in computation in office. But they did not do so, but went on to demarcate and survey the component fields or subdivisions.

After the new system had been in operation for some years, it was discovered that the progress of survey was slow, and arrangements were made to quicken it by the adoption of a simpler system and by training the Karnams in survey and employing them. The result was stated to be satisfactory at first; but when the fields came to be plotted, it was found that the measurements were wrong in so many cases, that a resurvey has been ordered in

districts or parts of districts in which the system was tried.

After many trials, gathering wisdom from failures, Government are now conducting survey on fresh lines. The ends of diagonals only are demarcated with stones, the diagonal is measured, and offsets (perpendicular distances) are taken on this line from the bends on each side of the diagonal. What defects time will show in this system remains to be seen.

To pass on to the question of resurvey. Government had hoped that the survey of the Presidency would be finished in thirty or forty years, after which the survey parties might be disbanded. But they have been sorely disappointed. When the districts first surveyed came under resettlement many years afterwards, many stones planted along the boundaries of fields had disappeared. No doubt the duty of maintaining them was thrown on landholders by the Survey and Boundaries Marks Act; but their responsibility in this matter was not brought home to them. It had not been made a part of the Karnams' duty to look after them, and the result was that the survey had become useless. Where one or two stones of a field are missing, but not the others, it is possible to replace them with the recorded measurements, and in such a case what is done is a *revision* survey. But this involves enormous labour, and a fresh survey or *resurvey* is considered highly desirable. The discussions on the question of resurveys brought out the weak point in the system of survey

hitherto followed. Its utility depended on the maintenance of the stones, and a new department of Government was organised under the designation of Land Records. The primary duty of inspection of the stones and of their replacement, when they disappeared, rested with the Karnam of the village. His work in this respect is supervised by a special Revenue Inspector for the Taluq and by a Tahsildar for the district. This department has now been working for some years, and it has been found that the anticipations of Government have not been realised. In the first place, the Karnam's work is very heavy. It was assumed that he would do this part of his duties as carefully as he would do his own; but persons of this class are rare. The Karnam's duties in the detection of encroachments, of new irrigation, of unauthorised cultivation, etc., are very important, and give him a hold on landholders; and the duty of replacing missing stones is not equally attractive. Where the will is wanting, strict supervision may be relied on to exact good work; but the staff of one Inspector for each Taluq and of one Tahsildar for the district is utterly inadequate. A proposal is under consideration for merging the Inspector in the ordinary revenue establishment and making each ordinary Inspector supervise the Karnam's work. It carries failure on its very face. The ordinary duties of an Inspector are already onerous, as will be pointed out later on, and there is already a tendency to scamp work. The maintenance work will be merely ignored. The

Karnam's work has been slightly lightened by diminishing the number of stones to be maintained. At first subdivision stones were ordered to be excluded, and subsequently the stones marking the various bends, except the ends of diagonals. But whatever be the palliative that may be attempted, the fact remains that the work cannot be satisfactorily done, unless the duty of supervision is shifted to the proper shoulders—the village people themselves, represented by their Panchayat. Government are in fact attempting to make permanent a survey once conducted, forgetful of the fact that everything in the world is constantly changing. They are trying to do the impossible.

---

### CHAPTER III

IN the last chapter the efforts made by Government to carry out a scientific survey of raiyatwari lands were examined. The efforts made by them to carry out a scientific settlement of the assessment on these lands will now be considered. Briefly stated, the settlement consisted in classifying the lands according to the quality of the soil, in ascertaining their normal yield and in calculating its money value. Lands naturally fall into five groups—alluvial, black or regar, red or ferruginous, calcareous and arenaceous. The first group was formed first in the Tanjore District, the reason stated being that the lands in the Cauvery Delta were enriched by the alluvial deposits of the river, that in their composition they were “a blend of several transported soils,” and that it was therefore difficult to class them under the ordinary regar or ferruginous series. Each group is subdivided into three classes—clay, loam and sand. If clay predominated over sand, the soil was treated as clay; if they were in about equal proportions, the soil was placed under “loam”; and if sand predominated, the soil was “sand”. In the first or alluvial

group only two classes were made—clay and loam. The several groups and classes were numbered as follows: I. alluvial clay; II. alluvial loam; III. black clay; IV. black loam; V. black sand; VI. red clay; VII. red loam; VIII. red sand; IX. calcareous clay; X. calcareous loam; XI. calcareous sand; XII. arenaceous clay; XIII. arenaceous loam; and XIV. arenaceous sand. Each class was again subdivided into five sorts, the first sort being higher than the second, the second higher than the third, and so on. The fifth was the lowest sort.

There is no difficulty in distinguishing one group from another. Mere inspection is sufficient to show whether the soil is black or red, whether it contains lime, or whether it is sand like that on the sea coast. The distinction between clay, loam and sand, can also be easily made. Should there be any doubt in the matter, a handful of the soil is dissolved in water, and the proportions of the deposits of sand and clay are noted, which will determine the nature of the soil. But by no such inspection or test can one sort be differentiated from another. The difference between them does not exist in the soil itself. It is a mere matter of opinion, fields near the village residence or the head of the irrigation channel being placed in a higher sort than those at a distance from them. The officers who supervised the classification originally knew this fact sufficiently well, though it has been forgotten in these days of resettlement. One or two proofs may be added. In the settlement of the Tanjore District the Settlement Officer had reduced the

classification of a large area from II-1 to II-2, as he wished to confine the highest classification to the superior lands near Tiruvadi. The Board of Revenue did not agree. They wished to impose a special wet rate of Rs. 14 an acre on these lands, and directed the Settlement Officer to restore the original classification. Secondly, the Board admitted that there was over classification in the Kumbakonam and Nannilam Taluqs, and that the resulting increase should be moderated. This was to be effected by reduction of classification, when the financial statements were finally passed. Finally, the Government were of the same opinion, and they directed a modification of the classification, especially of the alluvial series in three taluqs. Further, [it was a matter of common knowledge among Settlement Officers that classification was raised if the average assessment of a village was found to be unduly low in comparison with adjoining villages, and lowered if it was unduly high. The raising and lowering were effected by raising and lowering the sorts. It will thus be observed that though the classification was proclaimed to be scientific, the precision of science was wanting, and that there was considerable room for the exhibition of individual idiosyncracies.

Here it must be pointed out that there are not as many rates of assessment as there are classes and sorts. Some classes and sorts are of equal value. Taking first wet or irrigated lands, the highest soil is II-1—alluvial loam, first sort. Then comes II-2 and I-1—alluvial loam, second sort, and alluvial clay,

first sort. These are followed in order by II-3 and I-2, II-4 and I-3, II-5 and I-4, and I-5. The black or regar group is correlated to the alluvial, thus: IV-1 to II-3; III-1 and IV-2 to II-4; III-2, IV-3 and V-1 to II-5. Similarly, the red or ferruginous group—VII-1 to II-4; VI-1, VII-2 and VIII-1 to II-5. In other words, the land most highly assessed is the highest sort of alluvial loam. The first sort of alluvial clay comes next: then the first sort of regar loam, and lastly the first sort of red loam. In each group of soils, loam comes first, then clay and lastly sand, taking the highest sort of each. This is true fully in the black or regar series; but in the red series clay and sand appear to be of the same value, sort for sort. The arenacious soils are one step lower than the red series. The following table may be usefully studied:

Class	I	II	III	IV	V	VI	VII	VIII	XII	XIII	XIV
Sort		1									
1		2									
2		3		1							
3		4	1	2			1				
4		5	2	3	1	1	2	1	1		
5			3	4	2	2	3	2	2	1	
			4	5	3	3	4	3	3	2	1
			5		4	4	5	4	4	3	2
					5	5		5	5	4	3

The foregoing relates to wet or irrigated fields. On dry or unirrigated lands clay comes first and



then loam. This is illustrated by the subjoined table:

Class	I	II	III	IV	V	VI	VII	VIII	XII	XIII	XIV
Sort	1										
	2	1									
	3	2	1								
	4	3	2	1			1				
	5	4	3	2	1	1	2	1	1		
		5	4	3	2	2	3	2	2	1	
			5	4	3	3	4	3	3	2	1
				5	4	4	5	4	4	3	2
					5	5		5	5	4	3

After the classification the next step is to ascertain the normal yield of the several classes and sorts. Paddy is assumed to be the grain grown on wet or irrigated lands, and cumbu, cholam, ragi, varagu, the grains raised on dry lands. The yield is ascertained by crop experiments known to the Settlement Department as *kyles*. To give an idea of the controversy raging on this question, it may be useful to state how this item of work was done in one district. Take Tanjore. The crop experiments were made in three seasons—February, 1890, October, 1890, and February, 1891, samba or five months' paddy being the grain dealt with on the first and third occasions, and kar or three months' paddy in October, 1890. The first season was not quite favourable owing to the failure of the north-east monsoon, and the Settlement Officer added 25 per cent to the

results of the experiments. The landholders objected to the enhancement, and to the taking of the kar paddy, which generally yields more, and the Collector of the district supported them. But the Board of Revenue agreed with the Settlement Officer. They observed that the objections did not apply to the experiments of February, 1891, that the Settlement Officer's figures for the best alluvial soil, II-1, was 1,125 Madras measures per acre, while the figures adopted in other districts were—South Arcot, 1,100 Madras measures, Madura, 1,000 Madras measures, and Coimbatore and four other districts, 1,200 and 1,300 Madras measures. The land in these districts was classified as IV-1, which occupied in the Scheme Report of Tanjore the third place below II-1. They therefore raised the yield to 1,150 Madras measures. The Settlement Officer's figures were accepted by the Board of Revenue for the next six tarams, while in the last seven tarams they raised his figures by fifty measures in each case. Yet the Settlement Officer was the man on the spot, and was not likely to under-rate, having to win the smile of his superiors. Yet the bureaucratic body of men sitting in cool Chepauk raised his figures. Would this have happened under a Home Rule Government?

---

## CHAPTER IV

IN Chapter III the principal operations which form the original settlement of land revenue on raiyatwari lands were considered, viz., the classification of lands according to their soil, and the ascertainment of their normal yield. There is a third operation, which is equally necessary, and which will now be described. It is the valuation of the yield. At one time Government took the lowest price touched in a twenty-year period, and this was favourable to landholders. But this has, as already stated, been changed for the average price. This change is attended with all the disadvantages inherent in a policy of averages. When the price in any year exceeds the average taken, the resulting excess is greedily consumed by the poorer landholders, who have not generally enough to live upon. In the reverse case they experience difficulty. Fortunately the prices have in most districts risen considerably above the assumed average, and the matter has not come prominently to notice.

The enquiry may be made—what are the prices of which the average is taken? Are they the prices at which landholders sell their food grains? Do they relate to the portion of the year at which they sell?

The reply to each question is in the negative. The prices are averages of the prices daily recorded at taluq stations. As the villages in which the produce is raised and sold may be at considerable distances, the prices adopted must be unfavourable to the landholders concerned. Again, the prices are not wholesale, as village prices are, but are retail prices. And these are swollen by the profits of the middlemen, through whose hands the food grains pass. Further, they are average annual prices, but not the prices of the months in which the food grains are sold. These months follow the harvest almost immediately, under the policy of Government to collect their dues before the landholders have had time to dispose of their produce and eat it up. The policy is one of distrust based on landholders' known improvidence, and yet in adopting the policy of averages the contrary is assumed—viz., that landholders as a class are prudent enough to lay by the surplus of one year to meet the deficiency of another. The prices prevailing in the months in which landholders sell their produce are necessarily low, while those in the remaining months are high. The average annual prices must therefore injuriously affect them. At one time the prices of the months immediately following the harvest were taken for the purposes of settlement; but this has been changed.

There are thus three factors vitiating the correctness of the price-figures that are adopted: (i) The varying distances of the villages from the taluq stations; (ii) the profits of the traders, including those of all the middlemen, and (iii) the substitution of the

higher annual average prices for the lower prices of harvest time. Government have taken note of them, at least of the first two factors, and they make a percentage deduction from the calculated averages. The deduction was fifteen per cent in the case of the Tanjore settlement. The question is whether this was sufficiently liberal, and it may be instructive to examine the correspondence on this subject.

The Settlement Officer's Report contains no explanation as to how this figure was arrived at. For instance, the Report should show what is the average distance of the villages from the taluq stations, what is the cartage at the rates allowed to Government officers for the use of carts supplied to them by village servants, what is the difference between wholesale and retail prices, and finally, how far the average annual prices are in excess of the prices of harvest time. No attempt was made to give information on any of these points. What the Revenue Board's Report does say is that ten per cent had been deducted in the South Arcot District, but that Government ordered that the allowance should be raised to fifteen per cent. Why? Because "the prices of recent years were relied on to arrive at the commutation rates". But this is not relevant to the point. The landholders did object. They complained that the prices ruling in the seaport towns of the district had been taken. The Revenue Board's reply was that the seaports were all of them well connected by roads with the interior.

This may be conceded—but does the reply meet the objection? There are roads no doubt; but the

value of the produce at the seaport must be higher by the cartage from the village to the seaport. What was the allowance made for this factor alone, and was this sufficient? The landholders' complaint referred to the prices of harvest time also; but the Revenue Board replied that landholders were allowed to pay their dues to Government in such a way that they could dispose of their produce to the best advantage. This can hardly be called a correct representation of the facts. The harvest begins about the middle of January, i.e., after the Pongal. The first instalment for payment of the Government dues is January 10th. The remaining instalments fall on the same date in February, March and April. Proposals to shift the Kistbandi from January-April to February-May were frequently made, but were invariably negatived. It cannot be contended with any degree of fairness that landholders have sufficiently long time to obtain the best prices. Any one living in the district knows that prices continue to be low until the end of June, and then, when the stocks are exhausted, they begin to rise. The member in charge of the settlement portfolio stated that he observed in April that grain was being held up in prospect of rising prices; but he did not take the trouble to ascertain what proportion of the total harvest was so held up. For he himself admitted that "a good deal of grain left the district immediately after the harvest," and that "in April no grain was moving by rail". This is an instance of how even the best officials often delude themselves by statements

which contain only a modicum of truth. There is another remark of the Board of Revenue in this connection which must be mentioned here. They observe that the Collector calculated "the prices of what he calls the raiyats' selling months in sixteen years, when prices were not high" and arrived at a commutation rate three pies more per local unit of measure than the Board's. Obviously there was some mistake in the calculation, and the Board did not pause to detect it. The Government agreed that the deduction of 15 per cent was ample. There is one remark made in this connection, which shows what was uppermost in the mind of our rulers. The landholders pleaded for the exclusion of the prices of four particular years, or for a deduction of 20 per cent. The result would have been a rate of Rs. 0-15-8 per local unit. The Tanjore People's Association suggested that at least the odd eight pies should be struck out, and the rate be fixed at exactly a rupee. To this modest proposal the reply was that this "would result in a loss of revenue to the extent of four lakhs of rupees," and "that there was no justification for a such a sacrifice". The words "loss" and "sacrifice" need a passing notice. They assume that the Government had proved their right to the four lakhs and that the amount was already theirs; whereas the right was disputed, and it was alleged that Government were taking more than their dues. The position of landholders appears to have been misapprehended. Were they pleading for bare justice or asking for a favour? In the former case their arguments should be fully met. This is again

a case in which landholders can never succeed, until representatives of the people assembled in the Legislative Council are sufficiently strong to impose their opinion upon the Executive Government. This contribution may close as the last did, with the query whether the fixing of an arbitrary rate of deduction would happen under a Home Rule Government.

---



## CHAPTER V

THE Settlement Officer has ascertained the value of the yield of the several classes of fields. The rate for the valuation is the average price during a twenty-year period, less the allowance made for cartage and merchants' profits ; and this is known as the " commutation rate ". It is generally expressed as so many rupees per grace, a grace being equivalent to 3,200 Madras measures. The Settlement Officer proceeds to make two deductions from this value. One deduction is said to be for vicissitudes of season. What does this mean ? It means that all seasons are not normal, and that some, if not many, are unfavourable. In a country like South India, which depends upon local rainfall, this must be so. As Government take the yield of a normal year, some deduction must be made to prevent loss to landholders. But is the rate of deduction reasonable ? To take a concrete case. In the Tanjore Settlement the rate for wet lands in the delta is 15 per cent. In other words, if the normal yield of a field be Rs. 100, it is assumed that Rs. 85 will accrue to the landholder, taking one year with another. It is curious that the Settlement Officer added 25 per cent to the ascertained yield of the

year 1890 on the ground of its being an unfavourable year. Assuming that the yield was 900 measures per acre in that year, he added 25 per cent or 225 measures, the normal yield being taken to have been 1,125 measures. In other words, if the normal was 1,125 measures, the actual yield in that year was  $900/1125 \times 100$  or 80 per cent. Why should it be taken that the average yield in a series of years would be higher, i.e., 85 per cent? There is no information whether the season of 1890 was a particularly bad year. The process adopted by the Settlement Officer leaves the painful impression on one's mind that in ascertaining the yield of a field, a bad year may be taken as bringing in only 80 per cent of the normal, while in making the deduction for bad seasons the same may be as high as 85 per cent. This reminds one of what boys say in play—"What will you give me if I go to you—what will you bring when you come to me?"

This deduction of 15 per cent is said to make up also for the inclusion of unprofitable plots in the survey area of fields. How much is deducted on this account and how much for bad seasons, may be examined. The Settlement Officer observed that all the channels would be measured and deducted from landholders' holdings, that the only unprofitable areas would be the field ridges, and that the area of these would not be more than 5 per cent at the most. Assuming that this figure was correctly ascertained—and the Report shows no calculations therefor—the deduction for bad seasons is reduced to 10 per

cent. The Settlement Officer was of opinion that a deduction of 5 per cent would be ample, and in support he referred to the average rainfall and to the Cauvery irrigation never failing yet. But he forgot that the quantity of rain received is not a sure guide. A favourable season depends not only on this quantity, but also on its proper distribution according to seasonal requirements. If there be no rainfall just as it is required, the outturn will be seriously affected, even though subsequent rainfall may bring up the total rainfall to the normal quantity. Landholders are painfully aware that owing to unequal distribution of the rain, they have suffered seriously in the past. Everyone acquainted with agricultural operations knows this very well ; but the Settlement Officer and his superiors are alone unable to see. They are blinded by the expectation of large increase of revenue. As to the Cauvery irrigation never failing, the facts are not correctly stated. While this is being written (July 25th), the Cauvery and its branches have been completely dry for a week or ten days. The Kuruvai seedlings are withering in their beds, the puddle in the fields for receiving the seedlings is dried up and cracked, and the transplanted seedlings are no better. Freshets have just come down ; but how will they remedy the evil already done ? It is a fact not perhaps known to the Settlement Officer that the Cauvery is a river of great fluctuations, its level rising and falling in a most capricious manner. In October-December the river is generally low, and the standing crops depend upon rainfall. To this must

be added the fact that the irrigation supply is worked to its full capacity, and water draining away from fields is collected in drainage channels, and is again used for irrigation. The economical utilisation of water in this delta is wonderful, and while it proves the great skill of the Officers of the P. W. Department, it indicates nevertheless that the irrigation is precarious. Where the supply is plentiful, nobody economises; and care in use becomes necessary only when there is fear that the supply will not suffice for all. There is another specious argument adduced by the Settlement Officer, which demands notice. He states that in one season the harvest was 25 per cent below the average, and yet owing to the rise in the prices, the landholders did not suffer. This may be true; but the high price of that year has already been taken into account in determining the commutation rate. Here the question is merely what is the deduction for bad seasons, which landholders may reasonably claim. The only fact that should be taken into consideration was the actual outturn in a series of years. The Settlement Officer cannot plead want of reliable figures. What was the Settlement Department doing all the time? It was perfectly known that the Tanjore District would come up for Settlement in such a year, and why should not crop experiments have been made every year to obtain a solution of this difficulty, which may be satisfactory to all parties. The flimsy arguments used were not challenged by the higher authorities—the Board of Revenue and the Government; and landholders, who

contribute the major portion of the Government revenue, and who form with the agricultural labourers the very large agricultural population of the Presidency, are made to suffer. The bureaucracy pose as their champions; but what have they done on their behalf, except to maintain in season and out of season that their economic condition is sound? Is not a good case made out here for Home Rule? Until it is gained, no great alleviation of the difficulties of landholders can be looked for.

In the case of dry lands, depending upon rainfall only, the deduction is 20 per cent; but what is the allowance made, one may fairly ask, for the change of a tax on *cultivation* into a tax on *occupation*, which compels landholders to leave a fifth of their lands waste every year. That they are permitted to throw up lands at their pleasure is not a reasonable answer. Some lands are not capable of being cropped yearly and must be left waste. This fact should be taken into account in determining the proper amount of tax.

The second deduction made is for cultivation expenses. This is dealt with in the next chapter.

---

## CHAPTER VI

It has been stated that the Settlement Officer makes two deductions from the value of the yield of crops, and the last chapter dealt with the deduction for vicissitudes of season. The second deduction is for cultivation expenses. In order clearly to grasp the principles on which these expenses are calculated, it is necessary to take a concrete case. Let the Tanjore Settlement Report be again referred to. The Settlement Officer observed that enquiries were carefully made in all the taluqs of the district. He took the figures given by landholders of the Tanjore taluq, which contains a large area of dry land, and made certain reductions, as shown below. The figures show the cost of cultivating one acre of the best dry land—III-1, black clay, best sort :

	Landholders' figures			Settlement Officer's modification		
	Rs.	A.	P.	Rs.	A.	P.
Cost of bullocks ... ..	1	0	4	1	0	4
„ „ plough ... ..	0	7	8	0	7	8
„ „ ploughing ... ..	1	12	5	1	6	0
„ „ manure ... ..	1	9	8	1	4	0
„ „ seed ... ..	0	7	0	0	7	0
„ „ weeding ... ..	1	5	7	1	0	0
„ „ Watchman and Vettiyan ... ..	0	2	1	0	2	1
„ „ harvesting ... ..	0	13	9	0	13	9
Total ... ..	7	10	6	6	8	10

It may be noted that while the first column of figures relates to one taluq only, the second column is for the whole district. Comparing the two columns, it will be observed that landholders' rates were reduced in regard to ploughing, manure and weeding. One would suppose that labour and manure were much cheaper in taluqs other than Tanjore; but this could not be a fact. The district being provided with good roads, and traversed by the railway in all directions, the movement of labour from one place to another within the district is easy; and as a matter of fact bands of labourers leave their village in the morning by rail and return home in the evening. In regard to manure also, the Tanjore taluq, being largely dry, offers more facilities for procuring green leaf manure than the wet taluqs. The Settlement Officer gives no reasons for the deductions, but merely observes that the expenditure allowed for these operations is "more than liberal". The Board of Revenue echoed this opinion, remarking that the scale of cultivation expenses for dry was unnecessarily liberal, and very much in excess of the scale allowed for adjoining districts. These rates were as follows: South Arcot Rs. 3-15-0, Trichinopoly Rs. 4-2-2 for cumbu and Rs. 4-0-4 for ragi. The Board took the figures given in the settlement papers of those districts; but they overlooked the fact that since those papers were written, the cultivation expenses had risen in money value. The dates when these

districts were settled are not known; but there must have been a considerable interval between those dates and the date of the Board's Report. The only fair comparison would have been to consider the quantity of seed used and of the manure applied, and the number of labourers employed, and to take the money value at the current market prices. This obvious course was not adopted. Another factor which vitiates the comparison is that the cost of dry cultivation in Tanjore is "undoubtedly heavy" as admitted by the Settlement Officer. He laid unction to his soul in the thought that "the crops yield in proportion to the care and money bestowed upon them". But this is an irrelevant remark. The outturn has already been dealt with, and the only question for consideration was what were the cultivation expenses. He had the landholder's figures, and if he rejected them, he should have given convincing proofs for the reasonableness of his action. This he failed to do. He moved among the people, and had perhaps some compunction at making any very great reduction; but the Board of Revenue were not swayed by any softness in this matter. They reduced the Settlement Officer's figure from Rs.6-8-10 to Rs. 5-8-0; and this reduction they characterised as "slight," though it works out to nearly 16 per cent.

No attempt was made to work out the cultivation expenses for the other soils; but they were assumed



by a rule of thumb. The following figures will be interesting :

Taram	Soil	Settlement Officer's figure			Board's alteration		
		Rs.	A.	P.	Rs.	A.	P.
1	III-1 ... ..	6	8	10	5	8	0
2	III-2 and IV-1 ...	6	8	10	5	6	0
3	III-3 and IV-2 ...	6	4	10	5	2	0
4	III-4, IV-3 and V-I	6	0	10	4	14	0
5	III-5 and IV-4 and V-2	5	4	10	4	8	0
6	IV-5 and V-3 ...	4	10	10	4	0	0
7	V-4 ... ..	4	0	10	3	6	0
8	V-5 ... ..	3	4	10	2	14	0

The Settlement Officer's scale falls by four annas in tarams 3 and 4, by twelve annas in taram 5, by ten annas in tarams 6 and 7, and by twelve annas in the last taram. In the Board's scale the fall is more even—2, 4, 4, 6, 8, 10 and 8 annas. It may be useful to compare the cost for two soils. It is Rs. 6-8-10 for black clay, first sort, and Rs. 5-4-10 for the worst soil of the same class. Where does the difference of Re. 1-4-0 lie? It cannot be in the cost of the bullocks or the plough; for their price depends not on the soil, in the ploughing of which they are used, but on the demand and supply of bullocks and ploughs in the whole village. Nor can the quantity of seed be less on the worst soil. On the other hand owing to its lower fertility and to the consequent need for putting in the seedlings closer, more seed will be required.

Indeed this was stated to be the case by Sir James Thomson, who was then Collector of the district, and who subsequently rose through the Board of Revenue to be member of the Executive Council, and acting Governor. He said : "The amount of seed or seedlings used is increased proportionately with the poorness of the soil from 7 to 15 kalams a veli." This remark was made with reference to wet or irrigated lands ; but it is equally true in regard to dry or irrigated lands. The watchman and vettiyan must claim the same pay whether their work lies on the best or worst lands. The same remark applies to the labour employed on harvesting operations. There was a time when reapers were paid a percentage on the outturn of a field ; but this has been changed. They are now paid at so many measures per head, whatever be the yield. There remain only three items—ploughing, manuring and weeding, and it is only under these heads that any reduction can be alleged. Can it be seriously asserted that the worst land is ploughed less or manured less, or that the weeding operation requires fewer hands. Fortunately this is not a mere matter of opinion, but can be actually tested. In the interests of agricultural prosperity an appeal is made to all landholders to publish their experience on the subject.

The calculation of the cultivation expenses on wet or irrigated lands follows the same lines. The Settlement Officer started with Rs. 14 for the best land— alluvial loam, first sort (II-1) and recommended a scale with a bottom rate of Rs. 5-4-0. The inadequacy of this last rate and of the one above it appears to

have touched the heart of the Board of Revenue, who revised the scale as shown below :

Taram	Soil	Settlement Officer's figure			Board's figure		
		Rs.	A.	P.	Rs.	A.	P.
1	II-1 ... ..	14	0	0	13	0	0
2	I-1 and II-2 ... ..	13	8	0	12	4	0
3	I-2, II-3 and IV-1 ... ..	12	4	0	11	0	0
4	I-3, II-4 and IV-2 ... ..	11	0	0	9	12	0
5	I-4, II-5 and IV-3 ... ..	9	12	0	8	8	0
6	I-5, and IV-4 ... ..	8	8	0	7	8	0
7	IV-5 and V-3 ... ..	7	4	0	7	0	0
8	V-4 ... ..	6	0	0	6	8	0
9	V-5 ... ..	5	4	0	6	0	0

The Board of Revenue accepted the Rs. 14 rate, but applied it to the best land in Tiruvadi, which they proposed to assess at Rs. 14 an acre. Instead of applying the same rate to other lands classed as II-1 elsewhere, they reduced it by one rupee. They carried out similar reductions in the lower tarams by Re. 1-4-0 or Re. 1-0-0, while they raised the figures in the last two tarams by 8 and 12 annas respectively. The only reason assigned for these sweeping alterations was that allowances were, relatively to the outturn, higher than in South Arcot, and quite liberal as compared with Trichinopoly. As already stated, this comparison is unfair to landholders, as the years to which the figures relate were not the same, and there is perhaps a considerable interval between them. When the matter went before the Government

they remarked that the Board's scale was "admitted to be generally adequate". Admitted by whom?—one may ask. Not, certainly, by landholders, who were, and still are, dissatisfied. The term "admit" appears to have been loosely used. The Government with the best of intentions are still men with ordinary feelings and prejudices, and in a matter from which they look for a large increase of revenue, they cannot be expected to preserve that attitude of detachment which justice to landholders demands. This is therefore a fit subject to be dealt with by the Legislative Council more evenly constituted than it is at present.

---

## CHAPTER VII

THE various operations making up the settlement have now been examined in detail. How they are combined to deduce the rates of assessment will now be explained. Take two concrete cases—one of wet or irrigated lands, and the other of dry or unirrigated lands, and reference may be made as before to the Tanjore settlement papers. Leaving out the lands put under the Special or 14 rupee rate, the best land is II-1, alluvial loam, first sort. The normal yield of paddy on one acre of this land is 1,150 Madras measures. The commutation rate is Rs. 121 per grace, after making allowance for cartage, merchants' profits, etc. The value of the yield at this rate is Rs. 43-7-9. Two deductions have to be made. One is 15 per cent for bad seasons or Rs. 6-8-5; and the other is cultivation expenses, viz., Rs. 13—total Rs. 19-8-5. The remainder is Rs. 23-15-4, and half of this, which is due to Government, is Rs. 11-15-8. And this is taken in round figures at Rs. 12. The

next illustration is from dry lands. These dry grains are raised in the district—ragi, cumbu and varagu—in equal proportions. The yield of the first grain on one acre of the best black clay—III-I—is 400 Madras measures and the commutation rate is Rs. 130 per grace; the value at this rate is Rs. 16-4-0. The second grain yields 320 Madras measures, and its value at Rs. 134 per grace is Rs. 13-6-5. The figures for the third grain are 550 Madras measures, Rs. 76 per grace, and Rs. 13-1-0. The three figures are totalled, viz., Rs. 42-11-5, and the average is Rs. 14-3-10. As before, two deductions have to be made—one for bad seasons, being 20 per cent of the average value, or Rs. 2-13-7, and the other for cultivation expenses, viz., Rs. 5-8-0—total Rs. 8-5-7. The remainder is Rs. 5-14-3, and half of this, which is due to Government, is Rs. 2-15-2, and this is taken as Rs. 3.

If these rates were applied to all lands, they would press with unequal incidence. All irrigation sources are not of the same value. All of them do not give a certain supply, and while water flowing direct from the river or its branches is fertilising, the water collected in drainage channels and utilised again for irrigation is wanting in silt, and is therefore inferior. Irrigation sources are therefore divided into three classes. One or two illustrations will make this

clear. The whole of the Kumbakonam taluq was placed in the first class, with the exception of 28 villages in the north-east corner irrigated by the Manniar, which is not considered so good as the other sources. These 28 villages were placed in the second class. In the Mayavaram taluq eight villages under the Rajan Vaikal from the Coleroon were placed in the first class, and six villages near the sea coast in the third class. All the remaining villages were in the second class. The subjoined statement shows in one view how the same soil was treated if it fell within these classes :

Soil	First Class	Second Class	Third Class
	Rs. A. P.	Rs. A. P.	Rs. A. P.
II-1	12 0 0	10 0 0	9 0 0
I-1 and II-2	10 0 0	9 0 0	8 0 0
I-2, II-3 and IV-1	9 0 0	8 0 0	7 0 0
I-3, II-4, and IV-2	8 0 0	7 0 0	6 0 0
I-4, II-5, IV-3 and V-1	7 0 0	6 0 0	5 0 0
I-5, IV-4 and V-2	6 0 0	5 0 0	4 8 0
IV-5 and V-3	5 0 0	4 8 0	4 0 0
V-4	4 8 0	4 0 0	3 8 0
V-5	4 0 0	3 8 0	3 0 0

There are thus eleven rates of assessment, and with the Special 14 rupee rate, there are in all 12 money rates or *tarams* as they are called. It will be

observed that the rate for the second class is one taram less and, for the third class, two tarams less, the class and sort of soil being the same. This is certainly a great concession to the poorer wet lands, and its importance was recognised by Government in these terms: "In regard to certainty of supply, the Cauvery, which is said 'never to fail,' is inferior to the other great rivers of this Province. Its volume is smaller, it runs in full supply for a shorter time, and it has a disproportionately larger area to irrigate. This river, which is fed by the south-west monsoon, is liable to fail in September, and the crops sown under river irrigation are matured under the usually copious rains of the north-east monsoon. Tanjore thus depends for its main crop on both monsoons, and if either is deficient, the yield of the district is impaired." They went on to observe that the blocking out of the whole delta into three large tracts, corresponding to the three classes, was not sufficient, that the efficiency of the irrigation and drainage could not be uniform throughout, and that allowance must be made for varying degrees of efficiency in individual villages or in groups of villages. The prosperity of the landholders depends upon the carefulness of the detailed enquiries that were made under this head.

In regard to the assessment of dry lands, the supply of irrigation to which is not undertaken by Government, a different course is followed. The villages are grouped with reference to facilities of communication and proximity to markets. The subjoined statement



shows how the money rates are moderated with reference to these principles :

Soil	First Group	Second Group
	Rs. A. P.	Rs. A. P.
I-1	5 0 4	0 0 0
I-2 and II-1	4 0 0	3 0 0
I-3, II-2 and III-1	3 0 0	2 8 0
I-4, II-3, III-2 and IV-1	2 8 0	2 0 0
I-5, II-4, III-3 and IV-2	2 0 0	1 8 0
II-5, III-4, IV-3 and V-1	1 8 0	1 4 0
III-V, IV-4 and V-2	1 4 0	1 0 0
IV-5 and V-3	1 0 0	0 12 0
V-4	0 12 0	0 8 0
V-5	0 8 0	0 4 0

It must be noted that as the concession is based on the absence of facilities of communication, it is liable to be withdrawn at the next settlement when facilities are provided. In the case of wet lands also, if the irrigation and drainage be improved, the lands are raised to a higher class. This is generally done at the expiration of the existing settlement; but power is sometimes taken to carry out the change during the pendency of a settlement, as when the Periyar works in the Madura District were completed. In the reverse case, i.e., when irrigation facilities are diminished, as by the gradual silting up of tanks, a lowering of the classification is called for. It is for the landholders concerned to press for this at every resettlement. It is liable to be overlooked by

Government officers, whose eyes are fixed on the means of obtaining more and more revenue.

Government are willing to grant another concession, which is, however, of a temporary nature. When a landholder is called upon to pay a large increase of revenue all of a sudden, he must feel it a great hardship. For instance, when his revenue is raised from Rs. 100 to Rs. 150, the increase is collected in four instalments. In other words the assessment payable in the first year is Rs. 112½; in the second year Rs. 125; in the third year Rs. 137½; and in the fourth year the full assessment or Rs. 150 has to be paid. The sum foregone in each year—Rs. 37½ in the first year, Rs. 25 in the second year, and Rs. 12½ in the third year—is called by the Revenue Department “increment remissions”. When the increase of revenue ranges from 50 to 100 per cent, the increase is levied in eight instalments, and this number is raised to twelve, when the increase exceeds 100 per cent. As stated already, the concession is, however, temporary.

The rates of assessment worked out as shown above relate to one crop only. If a second crop is raised on wet lands after the first crop is taken off, and it is an irrigated crop, additional revenue is collected. It is generally one-half of the first crop charge; but in the Tinnevely District it is as high as two-thirds. If lands have been cultivated with two crops for five years and more, they are registered by the Settlement Department as double crop lands, and bear an assessment which is one and a half times the first

crop charge. The charge for the second crop is said to be "consolidated". When the water supply for the second crop is uncertain, landholders are allowed to enter into an agreement with Government under which they may grow a second crop, paying only a third, a fourth or a fifth of the first crop charge. They are said to compound for the second crop and the assessment is said to be compounded. The difference between consolidated and compounded assessment is that in the former case remission may be claimed, when the second crop fails or cannot be raised, while in the latter case no claim for remission can arise under the terms of the agreement. In regard to dry lands, any number of crops may be raised without liability to payment of additional assessment ; but if the crops be irrigated from a source claimed by Government as their own, a charge for such irrigation is made. These are the general principles ; but in individual cases attempts are sometimes made to grasp at more revenue. They will be discussed under the head of water-rate.

A thoughtful reader of these articles will have discovered for himself that there is nothing scientific in the methods of settlement. At every step there are loopholes enabling *bona fide*, but prejudiced, officials to impose heavier burdens on landholders, and unless the latter are given a voice in the determination of these burdens, their lot must indeed be unsatisfactory.

---

## CHAPTER VIII

THE principles on which the settlement of land revenue was made having been examined, the mode of resettlement has next to be considered. It should be noted that the settlement was not made for all time to come, and that it is current only for a period of thirty years. The settlement is therefore called "temporary," as opposed to a permanent settlement. In this latter the revenue due by a landholder is fixed for ever. This is not the only difference between the two settlements. In the temporary settlement the amount due is laid on each field or its recognised subdivision. The rate of assessment being known, it is multiplied by the area of the field or subdivision and the assessment due is known. When a plot of land is subdivided, the Revenue Officer has only to measure the subdivisions, and do nothing more. In the permanent settlement the assessment is on the whole of the holding. If it be subdivided, the rents on each subdivision should be ascertained, and the fixed assessment on the whole holding should then be apportioned proportionately to the rents.

How is the *resettlement* conducted? Are all the operations of the original settlement gone through

afresh? At one time Government stated that this was not necessary, and that the only operation would be the revaluation of the yield of fields. But in the famous Land Revenue Policy of the Government of India, Lord Curzon declined to commit Government to any particular course, and claimed freedom of action to undertake such settlement operations as might be found necessary in the circumstances of each case. As a matter of fact, however, considering the resettlements that have taken place, one will note that they have always consisted in the revaluation of the yield only. For this purpose the commutation rate, i.e., the average price in a twenty-year period less the deduction for cartage, etc., is calculated, the mode of calculation being that already described. Neither the classification of fields nor the determination of their yield is touched. The deduction for bad seasons also remains unaltered. For it is not likely that the natural conditions of a district are altered in such a short period as thirty years. But the deduction for cultivation expenses must be revised. When the prices of food grains and of other articles of daily consumption rise, as they have done, the cost of cultivation also rises, and unless it is calculated again, injustice will be done to landholders. The need for revision was admitted in a Budget debate in the Local Legislative Council by the Member of the Board of Revenue in charge of Settlement. If Government carry out the revision in accordance with the wishes of landholders as voiced by their representatives, well and good. But the angle of vision is

different. One illustration will suffice. In the papers on the resettlement of North Arcot it was assumed that each landholder was actually cultivating his land or that he should do so. In this view the labour of the landholder and his family was ignored, and only the additional labour that he occasionally employed was taken into account. From the people's point of view this procedure was unfair, and this was urged on Government, and it was pointed out that it was a new practice not recognised by the older generation of Settlement Officers. Government were unable to accept the contention then, though on a subsequent occasion they yielded.

When the question came before Government again in connection with the resettlement of the Madura District, they took another course altogether. Why they did so is not clear on the surface. Perhaps the attack made by the people's representatives in the Legislative Council had something to do with the change. What the Settlement Officer proposed was something like this. The yield of the fields is revalued at Rs. 50 per acre. The old assessment was Rs. 8½. If 25 per cent be added thereto, the new assessment would be Rs. 10-10-0. Adding the same amount as the landholder's income—for he is not entitled to anything more on the principle of half net—the total would be Rs. 21-4, leaving the remainder, Rs. 28-12, with the landholder, which in the opinion of the Settlement Officer was more than enough for cultivation expenses, however high they might be. This argument requires very careful consideration.

The *net* income, which is equally divided between Government and the landholder, can be arrived at only by calculating the cost of cultivation. Until this is done, no one has a right to say that the amount left with the landholder is sufficient. Government have ample facilities for this calculation in their numerous Government farms. Why are they unwilling to place before the public the statistics accumulating at the farms?

Again, how do Government pitch upon the 25 per cent figure? Are there any calculations by which they get this figure, or is it arbitrarily assumed? If one may surmise, Government are acting on the demand of the late Mr. Dutt and his friends that the assessment on raiyatwari holdings should not exceed one-fifth of the value of the gross yield. Here, this value is Rs. 50, and one-fifth of it is Rs. 10, which is nearly the assessment proposed. If the surmise be correct, Government are adopting a course which has been definitely condemned by Lord Curzon. He pointed out that the only safe course would be to adhere to the half net principle, and that the gross produce rule would prejudice landholders. Curiously enough this apprehension is well illustrated by the figures of cultivation expenses furnished by the Hon. Mr. K. Rama Iyengar in the Madura resettlement debates. The figures were not challenged by Government. If they were applied, there would be no case for enhancement. His figure on land assessed at Rs. 8-8 an acre was Rs. 34—I write from memory—and the net income would be Rs. 16. Half the net

was Rs. 8, less than the existing rate. The conclusion therefore is that though the prices of food grains have risen, cultivation expenses have arisen much more. And one who considers the question dispassionately will agree. The price of labour, depending on its supply, has risen considerably. In my own village plenty of men could be found ten years ago to work for two annas and a half per head. The rate is now five or six annas. In the town of Kumbakonam the prevailing rate is eight annas, and though the scheduled rate is six annas, the Municipal Council are frequently called upon to sanction the higher rate of eight annas. The wages show a tendency to increase with every year of free emigration. No one blames the labourers for going abroad to improve their lot. What the landholders contend is that this fact should be taken into account. With every extension of cultivation the demand for manure rises, and landholders have to pay more. The price of cattle has also gone up. By bringing fresh areas under forest conservancy, facilities for breeding cattle are diminished, and epidemic diseases, which are so prevalent in this country, thin their ranks. These are natural causes, and their effect should be carefully examined, and the cost of cultivation properly revised.

The conclusion is that the method followed in the Madura resettlement is injurious to the landholder. This subject will be pursued in the next chapter.

---



## CHAPTER IX

In the last chapter it was pointed out that the mode of arriving at the revised assessment without calculating the cultivation expenses was unfair to landholders. They stand between two fires—so to speak. On one side they have to pay to Government what they consider to be an unfairly high assessment; on the other they have to pay to agricultural labourers higher and higher wages. Their land income, being attacked on both sides, suffers diminution. If the landholder is not a man of means, he suffers by diminished food consumption, or diminished conveniences of life. If he is a man of means, he obtains a diminishing return from land by the adoption by Government of *new* methods of resettlement. When he lays out his money on land, he relies on the existing rules of resettlement remaining in force, calculates what return he may look forward to, and makes his investment. If Government change the mode without sufficiently long notice, he has a legitimate grievance. They are not like private individuals, but must act upon fixed principles. They were several times asked to embody the principles of settlement in a legal enactment, but have persistently declined to do so.

In the view stated it is assumed that when cultivation expenses are not calculated, a burden may be placed on the landholder which he may be unable to bear. This was stated in the Legislative Council somewhat as follows: 'The resettlement places a burden on the landholder's shoulders without putting anything into his pocket. This remark was obviously made in regard to the small landholder—one who pays to Government an assessment of Rs. 50 and under. Under the settlement principle his income after paying the assessment is Rs. 50 and under. Let us take for convenience one who pays Rs. 50 as assessment. Government state that, though this is the settlement rule, the landholder gets much more as a matter of fact—five times the assessment paid. In other words, in the case taken, the landholder's gross income is Rs. 250. Deducting the assessment, his net income for himself is Rs. 200—or Rs. 16-10-8 a month for himself, his wife, and say two children. How does it happen that his gross income is so high as Rs. 250. It may be due to a higher price for his produce than the commutation rate adopted. In the Tanjore District that rate was Re. 1-0-8 a kalam (a measure equivalent to 27 Madras measures). It is now double that figure, and the money value of the yield must therefore rise from two to four times the assessment. If, again, the yield is normal, the proportion must be further increased, the assessment being based on average yield. Do these conditions apply to every place or to all years? The remark of Government cannot therefore be correct as a general

statement. But for the sake of argument let us take it to be true. One who pays Rs. 50 to Government gets only for himself Rs. 16 and odd a month, an income which is obviously insufficient. Now is this person, who requires all the paddy grown for his own consumption, and cannot therefore sell it, benefited by the rise in the price? What matters it to him whether paddy sells at one rupee or two rupees a kalam? He gets no more income than before; he has, however, to pay more to Government.

To this remark a reply was given on behalf of Government to this effect. The landholder paid the assessment somehow before the resettlement—presumably by the sale of a portion of the produce. By the sale of that quantity he will now realise double the old amount, and as all this is not required to be paid to Government under the resettlement, he may pay the revised assessment, and keep something for himself. The range of revision which this reply implies is narrow indeed. It takes into account the rise in the price of the produce only. It does not see what the landholder has to pay to obtain the same quantity of produce. Has he not to pay more for his bullocks, his manure or his labourers? Then where is the surplus? Will it not be eaten up by the increased expenses, and will not some debt be left behind?

Generally speaking, it is not by the sale of the paddy or dry grain that the assessment is paid. That is reserved for consumption. If the landholder has a brother or son who earns, the burden of paying the

assessment will be placed upon him ; but it may be a heavy burden indeed, unless his income is sufficiently large to cover the Government dues and his own livelihood. Government are in the habit of consoling themselves with the remark that the landholder ekes out his income by labour. What kind of labour, one may ask? Not urban labour, except when the land lies fallow after the cultivation season is over. During that season his own land will require his attention, and as most landholders cultivate their own lands, the demand for labour is not large. There is some demand ; but it is only in connection with two operations—transplanting of paddy seedlings, and harvesting—that it can arise. The landholder may try to pay the assessment in some other way—by raising vegetables with his own labour, and selling it in an adjoining town market. He may dig a well, if possible, and grow some valuable crop in the dry season as chillies, oil seeds or tobacco ; but the facilities for this are limited.

The usual way in which the Government dues are paid is by borrowing. The debt, with added interest, accumulates, and in course of time weighs heavily on the landholder, who is forced to sell his land. The normal condition of a small landholder is indebtedness. Before he becomes a landholder, he has probably saved a small sum by service or in a profession. If he were wise he would keep a part invested, sufficient to pay the Government dues from the interest. But investment is not easy. So he prefers to lay out his all on the purchase of land.

His troubles begin, and he finds it difficult to live and pay up the Government dues. He resorts to borrowing. From small beginnings the debt grows, until the landholder is crushed by its weight, and he obtains relief by parting, however reluctantly, with his land. This cycle, of which the stages are land purchase, borrowing, misery under heavy debt and relief by sale, occupies a long period, and is not perceived by ordinary persons. Another person is waiting to be burned in his turn, and buys the land. The wheel is turning round and round in this manner. I appeal to all well-wishers of the country to report to the newspapers all well authenticated cases illustrating this cycle, so that when a number of cases have been obtained, they may be placed before Government for consideration.

Hitherto we considered the mode of resettlement followed. But whether a resettlement is justified on a consideration of the economic condition of landholders will be dealt with in the next chapter.

---

## CHAPTER X

WE have now to consider whether the economic condition of landholders justifies the enhancement of land revenue at the resettlement. In the revenue year, 1903-04, there were 3,300,000 landholders of raiyatwari land in this Presidency. Out of this number only 161,000 paid a land-tax of Rs. 50 and over, and they formed 4·8 per cent of the total number of landholders. They form a small class, which may be ignored in the present enquiry. The limit of Rs. 50 is taken, as a landholder who pays this sum to Government gets Rs. 200 for himself, according to the assumption of Government that his land-tax is only a fifth of his gross income. His monthly income will be Rs. 16-10-8, just sufficient, on the standard of comfort allowed to a convict in gaol, for the landholder, his wife and two children. The assumption that he has other sources of income available to him has been already examined, and has been found to be generally incorrect. The larger majority get incomes of less amounts.

It has been contended on behalf of these people that their economic condition is low. One has only to go to a village and see them as they live. Their huts are made of mud walls with thatched roofs;

there is hardly any furniture within. Their dress is homely and of the poorest description ; and their food is generally insufficient ; a medical examination of their children will reveal the fact how much they are underfed. It is not surprising, therefore, that they fall an easy prey to disease, though this may be due partly to want of education and ignorance of sanitary principles. Government, however, do not accept the people's view. They see evidences of considerable economic progress, relying upon the statistics collected by the Settlement Officer. It will be interesting to examine the arguments put forward by this Officer, which are accepted by Government :

One class of statistics shows the extent to which land is attached and sold for arrears of revenue. The landholder has to pay his land-tax in four equal instalments, the first instalment falling due in December in certain districts, and in January in others. The payment should be made on the 10th of each month. When this is not done, the landholder is termed a " defaulter," and the amount due by him is an " arrear of revenue ". Madras Act II of 1864 gives extensive powers to the Revenue Officer to collect the arrears. He may distrain the moveables of the defaulter, and after due notice sell them, recovering from the sale proceeds the arrears, interest and costs of distraint and sale. The Government agent for this purpose is the Village Munsiff, who lives by the side of the defaulter, and who cannot be avoided. He takes care to distrain such articles the want of which will be severely felt. Among these may be

mentioned the outer door of his house, the vessels for fetching water from wells, etc. The power was at one time carried to such inconvenient lengths that Government had to step in and rule that one plough and a pair of bullocks should be exempted from distraint. This is one method. A second mode of recovering the arrears is to proceed against the defaulter's land. This is a cumbrous method, involving some delay, and is generally avoided, resort being had to it only when the defaulter has no moveables of any value. Imprisonment is also permitted; but it has not been applied in this Presidency for many, many years. Stories have come down to us of defaulters being made to stand in the sun and of being flogged; but this must have been discontinued when Act II of 1864 was passed. Now, the Board of Revenue submits an annual report—known as the Jamabandhi Report—showing the demand of land revenue, the amount collected, the arrears, and the steps taken to realise the same. These steps are known as coercive processes. The Settlement Officer presents in one view the statistics under this head for a number of years, and from the smallness of the number of distraints and sales, or of attachments and sales of land, he draws the inference that the revenue is easily paid. Is this a legitimate inference? Do not the statistics prove that the machinery of the Act and the organisation of the Revenue Department are so perfect that the defaulter does not hope to be able to evade payment? He accepts the necessity of his position and promptly pays.



The population at the beginning of a settlement and at its end is next compared, and if there be increase, as there generally is, it is regarded as a sign of prosperity. Is this so? Food production remaining the same, every increase in population means less food for each mouth and therefore more misery. Prosperity may be inferred, if cultivation also advances in the same proportion and the lands newly brought under the plough are equally productive. Is this always the case? It may be urged that though the people are not generally prosperous, the landholding class may distinctly benefit by the greater demand for food caused by the increase in population, and by the consequent rise in the prices of produce. To justify this inference it must be shown that the rise in price has not affected the prices of other articles required by the landholder; but this information is not furnished.

Reference is next made to improvements in communications—the making of new roads, the opening of new railway stations, etc. It may be conceded that by providing greater facilities for the marketing of produce, they enable him to realise more cash; but has he not to pay more for what he buys? The question which has to be considered is not the amount of his gross income, but what is the amount which he is able to save, or whether he runs into debt. It must not be forgotten that neither increase in population nor improvement in communications can affect those who consume the produce which they raise and who have nothing to sell. We

are not considering the case of large landholders, who have stocks of grain to sell, and who do profit, but are pleading for those who are living from hand to mouth. The question whether some quantity at least is not sold by the poorest landholder has been already considered.

It must be concluded that the economic enquiry made by Settlement Officers is not satisfactory. They are not specially equipped for the task, and they merely put forward theories spun from their own brain. What is wanted is the ascertainment of actual facts. Until this is done and it is clearly proved that the economic condition of the small landholder can bear the additional burden of a resettlement, Government must pause. If they wish to tax those who are able to bear the strain, i.e., the larger landholders, it is easy to do so. The principle of a super-tax is being tried in the case of income-tax. It may be applied in the case of land incomes also, but above a certain minimum.

---

## CHAPTER XI

VARIOUS theories have been placed before the public from time to time to justify increased assessment at resettlement, and it is necessary to examine them in this connection. The first theory is that as the value of land—i.e., the price at which it sells—rises, the income from it also rises. The Madras assessment is based on the latter only, and it is that only which should be ascertained. What has land value to do in this connection? Yet the Settlement Officer procures from Sub-Registrars' Offices the prices for which land is sold.

Land may be of several descriptions. It may be dry or unirrigated, and its value will be much less than the value of wet or irrigated land. If only one crop can be grown on it, its value must be less than that on which two crops are raised. Land burdened with a heavy raiyatwari tax must sell for less than inam land bearing an easy quit rent. There are also plots of land favourably situated, which command high prices. No legitimate inference can be drawn from land values, unless the description of land and its situation are also taken into account. It may be conceded that land values bear at one and the same

time some relation to the annual value, i.e., income from the land, if competition is free. But it does not follow that when the land value rises, the annual value also rises. The cause of the rise is different in each case. In the case of land value the cause should be sought in the demand for land among the investing public. During centuries of unsettled government, people concealed underground what money they had. They do not do so now, but lay it out on land. For a time capital showed a tendency to flow in other directions, and people, distrusting their own countrymen, placed their faith in European firms. This synchronised with respect for everything European and with slavish imitation of things European. But a rude awakening came in October, 1906, with the crash of Arbuthnot & Co. About the same time came also a desire to return to Indian ideals, and to place greater confidence in Indian traders and firms. This materialised in the formation of the Indian Bank, Madras, and of similar institutions elsewhere. Again there was a set-back when the Indian Specie Bank, Bombay, and the People's Bank, Lahore, collapsed. Need we wonder that there is greater resort to land, and that investors are content with small returns? There is also the fact that as the population is agricultural, they prefer to lay out their savings on land and work on it themselves. Muhammadans object on principle to earning interest, and are found eagerly competing for land, at least in this part of the Presidency. The high value has thus to be traced to the growing

demand for land. It is not certainly evidence of increasing income. Income can rise only from some improvement in agriculture which brings about a greater yield. Sometime ago the Agricultural Department went about preaching that seed might be saved by transplanting paddy in single seedlings. This has been tried in some places with success; but either the ardour of the Department has cooled, or the people are too conservative: nothing is heard of this now. The improvement is limited to a few places, and its effect in saving is not great. Another factor in the rise of the annual value of land is of course rise in prices. That the yield of land does not rise with the land value may be tested by crop experiments; but enough has been said to show that the theory is utterly fallacious.

Another theory is that if any surplus be left with the landholder, it must find its way into toddy or arrack shops. Is this correct as a fact? Does the person who puts it forward distinguish landholders from mere agricultural labourers? That the latter class freely drinks is well known; but it is not evident that landholders are also guilty. A few labourers, who have risen to the status of landholder, may continue to drink; but the majority, it may be safely asserted, do not. The Brahmans and high-caste non-Brahmans landholders altogether abstain from drink. If any of them are educated on European lines, and regard drinking as a mark of civilisation, they procure foreign liquor and consume it in their houses. The statement cannot, therefore, be accepted

as correct. The inference is drawn from a handful of instances, and no attempt is made to verify the generalisation. Let us take the fact as correct. What is its bearing on the question of reassessment? Is it proposed to leave with the landholder just enough for him to keep his body and soul together and to absorb the remainder in the Government demand? Then Government render themselves liable to the following charges. First, in a period of drought, the landholders, being unable to live on their produce and having nothing to fall back upon, will come on the hands of Government. They will have to be maintained in old age, and in periods of illness. Government must educate their children and provide funds for their marriages. Now, what is the name by which this system is generally known? Does it tend to keep India a large consumer of British-made goods? It is to procure for themselves markets for products on a large scale that Nations fight with one another.

It may be useful to examine what it is that leads to drunkenness. Blank despair. This may be due to several causes. Domestic unhappiness, failure in trade, etc. One sure cause is the heaviness of the land-tax. In a country subject to severe vicissitudes of season, what can the landholder do when his income is precarious, and he has to pay a heavy tax? Under the proposal this result will be intensified. The truth can be ascertained by changing the present conditions. It may be permitted to me to state my personal experience, which, though relating to the

tenant class, nevertheless illustrates my meaning. Ten years ago my lands were cultivated on the system of sharing the produce. Two of my tenants—who are the best—were offered leases for fixed grain rents. They refused the offer. Subsequently I followed the Government plan of fixing a paddy rent on each field, and undertook not to take one grain in excess. I also manured all the fields continuously for five years. The result is that my tenants, one and all, do their very best, paying the utmost attention to every agricultural operation, and earn sufficient paddy for themselves. Some of them have their own carts, and not only carry manure to their fields, but in the off season they earn something in the shape of cartage. There are also signs of their capacity to buy their own land. Now what has happened in my case must happen in the case of landholders also, if only Government will fix the demand upon them and undertake never to raise it. A stimulus will be supplied to make them do their very best. They will pay the Government dues easily, and their savings will increase. In the off season they will resort to cottage industries, and supply many things at cheap rates; for their labour, which now goes to waste, will be utilised. They will raise more raw produce, with which they will go in for more manufactured goods, and their demand will rise in proportion to their savings. This country and Great Britain will be linked together as no two countries are, and the goal, which Providence had in view when guiding the Britisher to these shores, will be reached. Which

picture will the gentle reader prefer—that presented here, or that present in the mind of the district officer with limited vision? If he prefers the former, he should urge it on the attention of Government so insistently that they will be compelled to change their angle of vision and accept the people's view.

---



## CHAPTER XII

ANOTHER theory put forward in connection with re-settlement is that the landholder is a "middleman," and a "parasite". Let us consider each of these words. The term "middleman" implies that three parties are interested in land. Who are these? There is first the Government, entitled to the revenue due on the land; then the landholder, who pays wages to the labourer, and lastly the labourer himself, who cultivates the land. But the last has no interest in the land, other than what is derived from the landholder. There are therefore really only two parties, and to speak of one of them as a middleman bespeaks confusion of thought. As a matter of fact the landholder himself cultivates his own land in the majority of cases, and even the appearance of three parties is wanting.

The term "parasite" is, as observed by the Hon. Mr. Butterworth, at a Council meeting, used in a biological sense. A parasite is a plant that attaches itself to a tree and sucks up the nourishment intended by nature for the tree. Presumably the cultivator is the tree, and the nourishment intended by Government for him is the "large margin" left

with him by the imposition of moderate assessment. The landholder—i.e., the person who holds the land in his own right, and who has to pay revenue to Government—will be the parasite. He sucks up the nourishment by leaving to the cultivator just enough for keeping his body and soul together and taking the remainder of the land income for himself. The correctness of this view may be questioned. The cultivator, when he is not himself the landholder, is a mere labourer. He may be a casual labourer—paid by the day; he may be under an annual engagement to cultivate the land for his landlord, and to receive a portion of the produce for his trouble; or again he may take up the land for a definite quantity of produce and keep for himself any surplus over and above that quantity. In any case he is a mere labourer, and to say that Government are solicitous for him alone, and that they do not care what becomes of the landholder, reveals a narrow outlook. Government should no doubt be anxious for the welfare of all classes of their subjects; but this anxiety should not be manifested in favour of one class and at the expense of another.

Let us, however, assume that Government are rightly concerned only with those who actually till their own land. How does the parasite come in? One way is by the cultivating landholder's falling into debt, and selling his land. If the seller vacates the land, the buyer takes his place, and becomes in his turn the tree for whom nourishment is intended by an indulgent Government. If he remains on the

land as a cultivating tenant, he will continue to be the tree, and the purchaser for valuable consideration will become the parasite. How is his coming in to be prevented? Clearly by prohibiting sale of land except to one who will actually cultivate it with his own labour. This prohibition should be enforced by declaring that the purchase is invalid when the buyer ceases to cultivate. This action is as to the future; but what about the parasites who have come in already? They can be cut down, by declaring that they are no longer holders of land in their own right. But they will be entitled to compensation to an amount which will bring them at ordinary rates of interest the incomes which they now draw from the land. The question is who should pay the compensation—the Government, or the cultivators themselves?—and it is a matter which we may leave to be settled by the Government and the cultivators. The Government will arrange that the whole extent now occupied by the parasite-landholders is divided into convenient plots and assigned to the cultivators. Here a difficulty forces itself on our attention. If a cultivator by intensive cultivation and thrift should save a little, may he invest it in land? The reply obviously will be: He may, provided that he can himself cultivate the additional land. Otherwise, he will be a cultivator in respect of what he cultivates and a parasite in respect of what he does not, and a parasite cannot be tolerated. The saving must be invested in some other way. It cannot be lent to a cultivator; for there is the risk of his being burdened with land, the cultivation of which

will be beyond his capacity. It cannot be invested in industrial undertakings. For in a country full of petty cultivators, living from hand to mouth, markets for articles other than necessaries will be rare. A cultivator can at best deal with only three or four acres of land. If wet, it will yield him Rs. 30 or 40 on the principle that he should share his land income equally with Government. In the view that his gross income is five times the assessment, his annual income will be raised to Rs. 120 or 160. This will barely suffice to maintain himself and his family. How can he buy any luxuries? The saving cannot be lent to petty traders; for there is the risk of its being altogether lost. . What will happen to the industrious and thrifty cultivator will be either that the savings will be squandered on objects of personal vanity or the stimulus to saving will disappear.

Another difficulty that will occur is what should be done when a cultivator ceases to cultivate his land, and lets it to another. This may happen from his becoming old, or from his being able to obtain his livelihood in some other way. He becomes at once a parasite. He was no doubt a tree at one time, but has been metamorphosed into a parasite. How is he to be got rid of? The legislation suggested will not help in this case; for there is no sale here. The method suggested by the Hon. Mr. Butterworth in the Legislative Council should be resorted to, viz., to squeeze out competition by very high assessment. In other words the assessment should be raised to that level at which what is left to the cultivator will just

maintain him. There being no surplus, the land-grabber's occupation will be gone.

But what about the solicitude of Government for the welfare of the cultivator? The very high assessment will squeeze out competition, and send the intermediaries about their business, but it will also press on the cultivator very heavily. The assessment cannot be lowered once the parasites have been exterminated; for they will reappear insidiously. Government will therefore have to try the plan of granting rebates to cultivators at so much per acre. To prevent abuse of this concession, careful inspection to see who cultivates and who does not will become necessary. This will be the village accountant's opportunity. Inspection by Revenue Inspectors and Tahsildars will not be possible without increasing their number enormously. It was this difficulty of inspection that compelled Government to change the tax on cultivation into a tax on occupation.

Perhaps the system of rebates will not be tried owing to its inherent difficulty. The very high assessment will result in overflowing coffers as anticipated by the Hon. Mr. Butterworth, and what improvement is there which cannot then be carried out? The cultivators will no doubt, as already explained, be fed during periods of illness, and maintained in old age. Grants will be made to them for the education of their children and the marriage of their daughters. But the effect on the cultivators themselves should be considered. All stimulus for exertion will disappear, and they will rely more and more on Government help.

They will be like dumb, driven cattle with no life, and with no interest in their own good or in the well-being of their country. But this will not be an unmixed evil. It has the merit, from the Government view-point, of providing "industrious husbandmen," to quote the words of Mr. Thackeray, a Madras Civilian, in the beginnings of the nineteenth century. He observed that the raiyatwari settlement was "adapted to the situation of the country governed by a few strangers, where pride, high ideas, and ambitious thoughts must be stifled. It is very proper that in England a good share of the produce of the earth should be appropriated to support certain families in affluence, to produce senators, sages and heroes for the service and defence of the State . . . The leisure, independence and high ideas, which the enjoyment of this rent affords, has enabled them to raise Britain to the pinnacle of glory. Long may they enjoy it; but in India that haughty spirit, independence and deep thought, which the possession of great wealth sometimes gives, ought to be suppressed. They are directly adverse to our power and interest." Mr. Thackeray was a clear thinker, and the results anticipated by him from the raiyatwari system have been in great part achieved. They will be strengthened, if the plan of squeezing out competition by very high assessment be fully worked.

The question may be asked in this connection whether the policy of letting Zemindars remain in their present conditions is sound. It cannot be, when a "haughty spirit, independence and deep thought"

have to be suppressed. Fortunately the Zemindars of this Presidency have not been a menace to Government hitherto. Their wealth has been squandered in litigation or the display of personal vanity. A haughty spirit may exist ; but independence and deep thought have not yet appeared. It will be consistent with the policy of getting rid of parasite-landholders to buy up Zemindaries, on payment of compensation of course, before these qualities appear. The Zemindari tenants will be the cultivators, and uniformity of treatment will be secured. England and India will then be closely bound up, with a division of labour suited to the genius of each country. England will carry on the torch of learning and defend the Empire from all troubles. India will toil and drudge, and produce wealth for the enjoyment of the whole Empire.

---

## CHAPTER XIII

IN connection with resettlement the only remark that remains to be considered is that while in England agitation is going on for the "nationalisation of land," the reverse process is not advisable in this country. First, as to what is meant by the "nationalisation of land". In England the land is held by a small number of individuals—sixty or seventy—and the possession of it has become a monopoly. Cases frequently occur of the people of whole villages being ejected, the land being converted into parks or pasture ground. Thus tenants have no security of tenure. Also the rents which they pay to the landlord are very high owing to competition among the tenants themselves. The cry is therefore for fixed tenure and fair rents. Land courts have been established in Scotland to secure these advantages to tenants. But in England the cry has taken another form. It is said: Land being limited in quantity should not become the subject of monopoly in the hands of a few private persons. Private property in land should therefore be annulled, and it should be made the property of the State. The present holders are entitled to the income which they now derive from land, and this may be paid to them by the State



during their life; and if it is considered that their children should not be left adrift in the world, the payment may be continued for their life also. Land, being thus placed wholly at the disposal of the State, may be divided into convenient plots and assigned to cultivators on fixed tenure and fair rents. This is "nationalisation of land".

Now is this necessary in India? and are the conditions of the two countries so similar that what is found useful in one should be introduced into the other? In India—and my remarks refer only to raiyatwari lands in this Province—the number of landholders is as large as 3,300,000; and there is any amount of land not yet occupied, which may be had for the asking. Land is therefore not the subject of monopoly as it is in England. There are here and there large estates, formed by the absorption of smaller properties by an enterprising merchant or a successful professional man; but under the law of equal division among sons they are broken up in the next generation or two. It should be noted that the greater portion of land, consisting of small extents, is cultivated by the landholders themselves; and the question of fixed tenure and fair rents does not therefore arise. In the cases in which land is actually let to tenants, has the tenure become so irksome as to call for State interference? An answer with full reasons should be demanded, before any crude suggestion which may be put forward is considered.

If the facts of the two countries be carefully considered and mere difference of names be ignored, it

will be observed that what is sought to be done in England is already found in India. It is proposed in England to secure in the place of a handful of landlords a large number of tenants secure from ejection and paying fair rents. We have in India a very large class of landholders whose tenure has been guaranteed to be permanent. The only question is as to the fairness of the rents which they have to pay to the State, and it does not help the solution of that question to look upon the State as the landlord, and to call the landholders its tenants.

We may now consider what is intended by the term "reverse process". The nationalisation of land is the conversion of private into State property. The reverse process must therefore be the conversion of State into private property. One who states that this reverse process is not advisable in India must be of the opinion that in this country all land belongs to the State. Is it an opinion formed on a careful consideration of the circumstances of the country or a mere theory which cannot stand the test? Let us examine it. Ownership of land cannot be claimed by the State as an incident of conquest; for India was not won by the sword. Here and there Jingoës may say that it was won by the sword and that it must be kept with the sword. They may profitably read the considered arguments of Professor Seeley in his *Expansion of England*. It has not been derived from Hindu Governments; for no Hindu sovereign ever claimed land as State property. It belonged to the person who first appropriated it, or to the person who directly

or indirectly derived his title from him. The sovereign claimed only the right to take a portion of one's income as tax. In the case of land, the payment to the State being in kind, it is mistaken by superficial observers to be rent paid to the landlord. Nor has ownership been derived from the Muhammadan Governments, as they retained the old tenure and only raised the proportion taken by the State from one-sixth to one-half. It cannot be said that Government have for a long period of years dealt with raiyatwari land as private property. With regard to occupied land the very first pronouncement by Government was that land might be held by the person in occupation so long as the assessment thereon was paid. This is equivalent to the recognition of a fixed tenure. The right to transfer it by sale or gift was also tacitly admitted, and no permission of the State was insisted on as a condition precedent to transfer. But if the State were owner and the landholder a mere tenant, permission of some kind would have been required. The ownership of the landholder is thus full ownership—consisting of the right to hold the land, to exclude others from it and to put it to any use he pleases. As distinguished from this ownership, what is the right of the State to the land? It cannot be called ownership in the ordinary sense of the term; for the State does not hold it, cannot eject the landholder from it and cannot control the mode of his use of the land. The only right which may be conceded is the right to arrange for the cultivation of the land by some one and to

obtain from him a portion of his income as his contribution to the State expenditure. Government have themselves never claimed ownership in occupied land, except when questions of resettlement were before them. When they acquire occupied land for public purposes, they succeed to the full rights of the owner, and their ownership in such land has always been differentiated from the right referred to in their capacity of Government.

In regard to unoccupied land also, the ownership of the State cannot be made out. Anyone may enter on it and cultivate, as is now done every year and in every district. The application put in by the cultivator, known to revenue officials as *darkhast*, is not an application for permission to take up the land; it is a mere notice to the Tahsildar to enable him to enter the land in the register of the applicant's lands maintained by him. When he cannot profitably cultivate a plot of land, he relinquishes it; but here again it is a mere notice to the Tahsildar that the land should be omitted from the register. The Madras Land Encroachment Act, 1905, does state that all lands not claimed by private parties (S. 21) are the property of Government; but this power is given to them for a particular purpose, i.e., for checking unauthorised occupation of them. From the description given in S. 2 (1) of the Act—roads, bridges, ditches, tanks, nalas, etc.—the lands evidently belong to the category of communal lands, i.e., lands required for the common use of village communities—and their preservation as communal lands against every encroachment is

absolutely necessary. Lands not required for these purposes, which may be cultivated like other lands, are brought in under the ownership of Government; but this can be only so long as they are unoccupied. When their occupation is authorised, the occupant becomes [*vide* S. 2 (1)—d] “a person holding under raiyatwari tenure,” and his land is at once excluded from the category of Government property. And it is in regard to occupied lands only that the question arises whether the State can claim to be owner.

The theory that in India the State is the landlord is thus found to be based on a superficial view of the facts. Admitting the theory for the sake of argument, one may enquire whether Government are prepared to act on the theory, and levy what is called economic rents. A farmer, taking up a farm from his landlord, has to pay his labourers and maintain himself, and it is only when his income covers these payments and leaves a surplus that he can pay rent to his landlord. On some farms this surplus may be *nil*, and no rent is paid. The farm is said to be on the margin of cultivation. The excess of the return of other farms above the return from a farm of equal extent on the margin of cultivation is economic rent. If Government be willing to levy this rent, the result will be that many of the poorer landholders, who are unable to maintain themselves, will obtain sensible relief.

The theory of the State ownership of land must be repudiated for another reason, *viz.*, that it is inconsistent with the well-being of its people. The

tendency of every owner of land is to get as much as possible out of his tenant for himself. This is well recognised in this country by the enactment of the Estates Land Act for the protection of tenants in Zemindari tracts. In moving for this legislation the Government Member of the Legislative Council entrusted with the duty used a very happy simile. He compared landholders to a stream which slowly but surely cuts into its banks. The stream has to be kept within its proper channel by strengthening the banks, and the landholders' power to interfere with their rents by way of ejection or by enhancement of tenants had to be carefully defined and limited. If this be the position of a landholder with a powerful Government above him, what must be the position of the State as landlord with no check of any kind and not subject to a powerful Legislature? Such a State may be compared to the mighty Ganges in flood, sweeping away its banks and covering the whole country with water. The Ganges does leave enormous silt, which will, in due course, yield abundant harvests. The State will also return to the people in the shape of various improvements the large revenue which it takes from them; but is it worth while to inflict an economic injury upon them?

Hopes were entertained that the care of the State for the well-being of its people would control the landlord tendency to grasp at everything it can lay its hands on; but we are disappointed. The latter tendency has shown itself in various forms. At one time it appears as a desire to intercept the landholder's

surplus on its way to liquor shops ; at another time it comes as an attack on the middleman or parasite ; yet again it is a plea for land nationalisation. The time has come when the periodical and automatic enhancement of land revenue at the sweet will and pleasure of the then Government should cease, and that every enhancement of it should come before the Legislative Council for careful consideration. A Bill was accordingly prepared and published in the newspapers with a statement of objects and reasons. This is reproduced in the next chapter and a few explanatory remarks are added.

---

## CHAPTER XIV

As stated in the last chapter, a Bill to regulate the revision of the assessment of land revenue is printed below with the Statement of Objects and Reasons. The intention was to take steps to introduce the Bill into the Madras Legislative Council at the meeting held on the 5th April, 1916 ; but it appeared necessary to wait till the Bill was carefully considered by every landholder, and his approval was obtained thereto.

It is necessary to make one or two remarks : Clause 2 of the Bill requires the sanction of the Legislative Council to two things: (i) to the commencement of revision, and (ii) to the introduction of revised rates. Sanction is necessary to the former, as Government, after once embarking on the revision and incurring expenditure, cannot be induced to give up the revision. In regard to the latter, there is no legislative restriction at present, and attempts to impose a check by means of Resolutions have been found to be futile. It must be made the duty of Government to place the revised rates of assessment before the Council and to obtain its sanction.



The second sentence of paragraph 3 of the Statement of Objects and Reasons requires an explanation. It may be said that the Government claim to be the landlord as trustees for the public, that land is not the product of labour, but is a natural agent, and that Government are entitled to derive their revenue, mainly, if not entirely, from it. To this argument no valid objection can be raised; for this theory is put forward in the interests of the public. But what one may contend, and reasonably contend, is that this should be clearly and unequivocally placed before the public with the pros and cons, and that they should be given an opportunity to express their views. If they accept the view, the matter is finally settled. Then the further question will arise, whether the land-tax should be levied as a percentage of the annual income, or as a percentage on the land value, i.e., the selling price of land. To the former alternative the objection may be raised that it will be a tax on industry, and the latter possesses certain advantages as will be pointed out in subsequent articles. Also, the percentage must be fixed with the consent of the people, expressed by their representatives in the Council. Sufficient notice should be given of the change of policy, so that landholders may have time to adapt themselves to the new conditions. For the view has been expressed that in the socialistic view of the functions of the State the total land income, less cost of cultivation, may be absorbed in the State demand. This will be equivalent to a confiscation of private property in land. It is

therefore contended that whatever may be done should be done in the light of day.

### THE BILL

A Bill to regulate the revision of the assessment of Land Revenue in the Madras Presidency.

Whereas it is expedient to regulate the revision of the assessment of Land Revenue in this Presidency. It is hereby enacted as follows :

1. This Act may be called "The Land Revenue Revision Act," and it shall come into force immediately.

2. No revision of the assessment of Land Revenue in any district or part of a district in this Presidency shall commence, and no revised rates shall be introduced, without the sanction of this Council.

### STATEMENT OF OBJECTS AND REASONS

1. An Act to regulate the revision of land assessment is necessary, whether it be payable as a tax by a citizen to the Government or as rent by a tenant to the landlord.

2. If it be a tax, as viewed in every civilised country, its levy or enhancement should be regulated by legislation, as in the case of all taxes. The existing practice is to revise the land assessment *automatically* once in thirty years, whether the additional revenue, which may accrue therefrom, is required or not for Provincial needs. It may not, therefore, be wrong to say that these revisions hold out an inducement to necessary expenditure. No attempt has, so far as is known, been made by Government to remit any other tax in consequence of the additional income from settlements. Government should not, like private

persons, regulate their expenditure by their income. They should, on the other hand, first ascertain the amount necessary for efficient administration, and levy the same from all people on some equitable principle.

3. If land revenue be regarded as rent, the proposed legislation is still necessary. It is doubtful whether there is another instance of a Government anywhere in the world, claiming land as their property, and regarding the landholding classes as their tenants. The claim is apparently made in the view that the Government of India regard themselves as successors of the late East India Company, which being a trading body desirous of raising as large an income as possible to obtain high dividends, necessarily looked upon land as their property.

Assuming that Government are landlords, their power to enhance land revenue should be regulated. The tendency of a landlord is to get as much as he can from his tenants, and it is not to his interest to study their comfort or their well-being. This is a natural law and must be taken to operate, whether the landlord be a private person or a Government of liberal views. Government themselves have recognised this fact by the enactment of the Estates Land Act to regulate the relation of landlord and tenant in permanently-settled areas. In the case of Government, this tendency may be expected to be kept within reasonable limits by a proper sense of their duty to the people. But a study of the resettlements by Government and of the way in which the reasonable protests of the people and their representatives have been treated by them, lead one to the view that the interests of the revenue have been a more paramount consideration with them than the well-being of the people: this is probably due to the varying sense of duty of the governing body, the *personnel* of which constantly varies. It is, therefore, desirable that the enhancement of land revenue in every case should be sanctioned by the Legislature.

4. The responsible officers of Government have more than once expressed their regret that between themselves

and the landholding or cultivating classes a new class of landlords have stepped in. They attribute this to their leaving a larger margin out of land income than is needed for the actual cultivator. It will not be unreasonable, therefore, to infer that the Government will be pleased, if even that margin could be absorbed by them in the shape of land revenue. A District Officer recommended enhanced rates—and this was not repudiated by Government—on the ground that any surplus that might be left with the landholders would find its way into liquor shops. This view would, if acted upon logically, make the landholders mere serfs leading a hand-to-mouth existence. To prevent over-zealous members of Government, Settlement Officers, and District Collectors from dealing with this vital question regarding the welfare of the large mass of people in accordance with individual idiosyncracies it is of the very greatest importance that both the commencement of the revision of land revenue and the decisions that may be arrived at finally in the matter, should be regulated by law.

5. Justifying the legislation of the Estates Land Act, the Hon. Mr. Forbes said: "Unless rights are firmly fixed and declared, the slow process of erosion imperceptibly wears them away. The Zemindar is the flood stream; the raiyat the river bank. Not only in justice to a weak class, who are specially in need of the protection of the strong arm, but on every ground political and economic, the Government could not sit by impassive." I feel that the representatives of the people cannot afford to sit quietly, viewing without concern the ever-increasing demand of the Government on the people holding land; and what has been observed by Mr. Forbes in respect of the Zemindar and his tenant seems to me to apply with greater force as between Government and the raiyatwari landholder.

6. That some check should be imposed upon the Government will be evident to one who has followed the recent discussion in the Legislative Council on my resolution, asking for an enquiry into the economic condition of

landholders in the Tanjore District. As one may expect, Government in their anxiety for their revenue, treated the question light-heartedly.

7. It is not proposed by this Bill to interfere in any way with the Provincial Settlement with the Government of India. The moiety of land revenue will continue to be paid to that Government, and all that is attempted here is to provide that revision of land revenue shall be regulated.

8. The Bill does not restrict the time of revision, the percentage of enhancement or any other matter incidental thereto. It only provides that whatever is done by the Executive Government in respect of land revenue should be done with the approval and sanction of the Legislative Council.

---

## CHAPTER XV

*descriptive*

THE work done in previous chapters was merely ~~de-~~  
~~structive~~. The principles of settlement were stated,  
step by step, and the weak points in them were ex-  
posed. The theory of a scientific settlement was  
exploded, and the large room for the expression of  
individual idiosyncrasies that the system afforded was  
brought to the notice of the readers. As to resettle-  
ment on the termination of the period of the original  
settlement, the difficulties were stated to be insuper-  
able. The calculation of the cultivation expenses was  
done indifferently at the outset, and Government have  
now confessed that the work is extremely difficult, if  
not impossible. Any revision of the rates of assess-  
ment based on the half-net principle being thus out  
of the question, some new method has to be devised.  
A new procedure was presumably adopted with this  
view at the resettlement of the Madura District. What  
was done in that district was first to revalue the accept-  
ed yield of fields with reference to the new commutation  
rate, and to take a fifth of that value as the assessment.  
This was no doubt advocated by the late Romesh  
Chandra Dutt and his friends in a memorial submitted  
by them to the Secretary of State for India. It was,

however, rejected by Lord Curzon in his famous Resolution on the Land Revenue Policy of the Government of India. It is not permissible for the Government of Madras to go behind the decision then taken after mature consideration. In any case, as the introduction of the new policy makes a revolution in the methods of settlement, it should in fairness be placed before the landholders and their acceptance of the same be invited.

I proceed to make a suggestion for the consideration of Government and landholders. It is fully recognised that the needs of a progressive administration call for increased funds every year. They may be found, if the other items of taxation cannot be touched, by an all-round percentage on the land revenue of all the districts. To illustrate the working of the suggestion, the Budget figures for 1912-13 and 1913-14 as given in the Proceedings of the Legislative Council, are entered below :

Receipts	1912-13	1913-14
	Lakhs	Lakhs
Land Revenue, including portion credited to Irrigation ...	341.96	348.35
Stamps ... ..	65.50	71.25
Excise ... ..	159.50	174.00
Income-tax ... ..	16.21	17.75
Forest ... ..	40.60	40.00
Registration ... ..	20.80	23.50
Other heads ... ..	45.70	46.03
Total ...	690.27	720.88

Expenditure	1912-13	1913-14
	Lakhs	Lakhs
Land Revenue ... ..	145·67	146·51
Forest ... ..	35·10	32·03
Courts of Law ... ..	63·36	65·94
Police ... ..	82·91	87·46
Education ... ..	58·88	97·63
Medical ... ..	29·39	39·14
P. W. Works ... ..	183·02	195·79
Other heads ... ..	159·19	156·08
Total ...	757·52	820·58

In the first of the two years taken, the expenditure proposed exceeded the estimated receipts by 67·25 lakhs. The excess was met from the Provincial balances, which were large. Assuming that the balances were normal, the deficit should be met from fresh taxation or from the proceeds of a loan. In the former case, the total land revenue collections, including the moiety credited to the Government of India, being 683·92 lakhs, a super-tax of ten per cent would have brought in 68·39 lakhs and would have more than covered the deficit. In the second year the deficit was 99·70 lakhs. The total land revenue collections were estimated at 696·70 lakhs, and a super-tax of fifteen per cent would have been necessary. Thus, the rate of super-tax will vary from year to year, and will just cover any deficit that may issue. It will be determined at the time of the preparation of the Budget and will receive careful consideration



at the hand of the Legislative Council. The plan proposed is already familiar, as the enhancement at resettlement is by a percentage. But it is worked out elaborately by special parties at considerable expenditure of time and money; revised rates are worked out; and new settlement registers are written up and printed. All this will be unnecessary. The existing system brings in more revenue, whether it be needed or not, and an inducement to extravagance is held out. Under the proposal, additional expenditure will be fully scrutinised by the Legislative Council, and the rate of super-tax will be determined with reference to actual needs. Under existing arrangements but one or two districts will pay the enhancement, as the period of their original settlement expires. Under the proposal all the districts will share the burden and to the same extent. The Settlement Parties, which now consume two or three lakhs, may be safely abolished.

In the suggestion made it has been assumed that the proceeds of the super-tax will be fully added to the Provincial revenue. But as land revenue is equally divided between Imperial and Provincial, the Government of India may claim a moiety of the proceeds of the tax. This claim, if made, should be resisted. That Government take the whole of the super-tax on Income-tax, and this precedent may be relied on for keeping to Provincial the super-tax on land revenue. Already this Province pays to the Imperial Government more and more land revenue every year than Bengal with its Permanent Settlement, and

the landholders of this Province should not be called upon to make good deficiencies in other Provinces.

If the suggestion herein made meets with approval, it will be necessary as a preliminary to equalise the incidence of land-tax in all districts. The incidence varies widely, as different periods were selected for the working out of the commutation rates (i.e., rates for the valuing of the accepted yield of fields). The equalisation may be effected by adopting the same period for all the districts. The value of the yield being recalculated with reference to the new commutation rates, the deduction for vicissitudes, etc., will be made. The cultivation expenses also must be deducted; but it will be difficult to work them out. This may be got over thus: The total value of the yield of fields may be ascertained for each district by multiplying the total area under each class and sort by the value of the yield for that class and sort. The total value for all the districts may then be ascertained, and the land-tax now collected, about 700 lakhs, may be compared with the grand total. If the proportion be found to be one-fifth, for instance, that portion of the value will be taken for each class and sort in each district. While the total land-tax will thus remain unaltered, the assessment in individual districts will rise or fall as the case may be. It is not likely that landholders will raise any objection. If they do, the sanction of the Legislative Council may be obtained to ending the usual period of settlement earlier. Landholders will then have what is practically a permanent assessment, subject only to the payment

of super-tax. An impetus will be given for land improvement, and intensive cultivation; and if only each holding can be made sufficiently large to enable the farmer to extract his maintenance from it, the prosperity of the country will be assured. The minimum size of the holding cannot be enforced by legislation alone. Public opinion should be focused on the question, till people begin to consider it disgraceful to reduce the size of a holding by subdivision or alienation. This is one great improvement. Another, which is equally urgent, is to enable the landholder to have his holding in a compact block, and to live upon it, so that his time and energy may not be wasted in going from one field to another at a distance. But no landholder will care to listen to either suggestion, unless and until he is assured of a fixed tax, not liable to enhancement without a vote of his representative in the Legislative Council. This suggestion is therefore made in the hope that it will be duly considered.

Here the consideration of Land Revenue Settlement is brought to a close; and if my readers will have patience with me, I propose to explain in two or three chapters the principles of the annual settlement, known as Jamabandhi.

---

## CHAPTER XVI

HITHERTO I have dealt with the settlement and re-settlement of land revenue. I now propose to take up the annual settlement known as Jamabandhi and to state the principles on which it is conducted. The object of the settlement is to determine the amount due to Government by each landholder. Why is the settlement necessary every year? Every one is permitted to take up any plot of land and extend his cultivation; and he may also give up any other plot. The Collector has to keep a register of the lands held by every landholder, and in this register the plot newly taken up should be added, and the plot thrown up should be omitted. The register is kept, not by the Collector himself, but by his agent in the village, viz., the Village Accountant. The register is known as the Chitta, and gives the following particulars: the survey number of the field, its subdivision, the extent, and the assessment. Dry or unirrigated lands are entered separately from the wet or irrigated lands; and the total at the end of each section shows the assessment due by the landholder. The plots newly taken up are added at the bottom of each section, and in the case of plots given

up, the entry "relinquished" is noted in the "remarks" column. Thus, the register is brought up to date, so that the demand of each landholder may be known.

Now, let us consider what amount of work this system throws on the Tahsildar, the officer in charge of the Revenue Taluq. As already stated, anyone may take up whatever plot he may please. A reference to the Tahsildar is necessary to enable the Tahsildar to enter the plot in the landholder's register, and also to prevent disputes among several persons who wish to take it for themselves. The application to the Tahsildar which is known as *darkhast*, is forwarded to the village head for publication in the village. The Tahsildar waits for some time for any objections that may be made, and he passes his orders, on the receipt of which the Village Accountant revises his register. Applicants dissatisfied with the order appeal to the Divisional Officer and the District Collector.

Each *darkhast* therefore involves some amount of work to the Tahsildar. Now, are *darkhasts* few and far between? In villages, in a river delta, in which the lands are irrigated, and the supply of water is certain, every inch of land has been already taken up, and no one is willing to surrender any portion of it. But in villages, in which dry or unirrigated lands predominate, there is a belt of land left waste, and new cultivation and relinquishment take place out of this. One may ask: Why are the plots taken up in one year, cultivated for two or three seasons, and then

abandoned? Because they cannot be cultivated continuously, and must be left fallow for some time. The assessment being heavy, they cannot be retained permanently. It may be pleaded on behalf of Government that the assessment is generally very low—four or six annas an acre. True; but that may be a heavy burden on one who goes to a neighbouring village, walking four or five miles, to sell a head-load of cow-dung cakes for a pittance. That lands are taken up and relinquished may be taken as clear proof that the burden of assessment is heavy indeed. Will the Government be pleased to consider the propriety of lowering the rates of assessment on these lands? The plots which are taken up and relinquished may be easily found by examining the records of darkhasts and relinquishment for a number of years.

The suggestion made may diminish the 'Tahsildar's work to some extent; but the work will remain. Can it be thrown on to the shoulders of anyone else? Yes. If a Panchayat be formed in each village, it may be entrusted with the duty of assigning plots for extension of cultivation, and of accepting relinquishment. Of course the services of the Village Accountant will be made available to the Panchayat. The notice will be published and objections invited, and orders passed expeditiously. The landholder will not suffer from delay, as he often does at present; and if the Panchayat be made the final authority, litigation will be discouraged. It is often made a reproach that Indians are very litigious; but were they always so? If not, who is responsible for the growth of

litigation except Government, who have provided the means of nourishing it in the form of appeals? It may be objected that, by giving finality to the decision of the Panchayat, injustice may be done in individual cases. True; but which is better—to kill out the litigious spirit by depriving it of its nourishment, or to provide safeguards for obviating injustice? We are in the habit of looking at one thing only at a time, and of arguing from it. But let us widen our horizon, and consider the condition of a village during a fairly long period. How many cases will there be of individual injustice? They must be few, unless we are to assume that the members of a Panchayat will be hopelessly incompetent. But in every case, by allowing appeals, the litigious spirit is now fed. On the question of injustice, again, are we sure that the Divisional Officer or the Collector always decides correctly? After all, what does it matter if sometimes an injustice is done? Nothing is taken away from the applicant for land, which he already had. Again it may be objected that by entrusting the work to the Panchayat, Government may be cheated of their revenue by the concealment of cultivation. The objector may be asked how they prevent this concealment at present. The reply will be that it is the duty of the Village Accountant to bring every extension of cultivation to notice. Under the new arrangement, will the Accountant cease to exist? This has not been proposed; and the suggestion made is that in this matter the Accountant should work under the orders of the Panchayat; and that is

all. He may therefore be expected to discharge his duty to Government loyally, as hitherto. If the Panchayat helps in the concealment of extension of cultivation, it may be punished by the levy of two or three times the assessment involved in the concealment.

Hitherto the revision of the landholder's register of lands was found to be necessary by his taking up or relinquishing land. Lands also change hands by sale, and the changes have to be noted in the registers of both the transferor and the transferee. The procedure prescribed for this was at first very cumbersome. Both the parties had to appear before the Tahsildar, and be put to the inconvenience of waiting at his office. He is a busy man, and cannot afford to hear each person as he comes in. Some relaxation was made by permitting them to appear before the Sub-Registrar, when the document evidencing the sale was registered. Very often, however, only the person who executes the document is present. The next expedient that was tried was to permit the transfer of registry by both the parties appearing before the Revenue Inspector when he came to the village in the course of his tour. His coming may not be known beforehand, and the parties may have left the village. In these circumstances it fell to me to move a resolution in the Legislative Council suggesting that the work might be entrusted to the Panchayat of the Co-operative Credit Society, where there was one. It was of course lost; but the Government have now permitted either party to apply to the Tahsildar



by post. This, so far as the parties are concerned, is a great improvement. But what is the effect on the Tahsildar himself? When both the parties appeared before him, he satisfied himself that their consent was given; and then he passed his orders at once. There was an end of the matter. Under the new orders, he has to send the application to the Revenue Inspector for obtaining the consent of the other party, and on the receipt of the application again he has to pass orders. He has to see the paper twice. His work under this head is exceedingly heavy. Has not the time come for making another change? If a Panchayat be formed in each village, that Panchayat may deal with the transfers. They know the parties, and do not require evidence to prove their identity. The survey numbers and subdivisions of the fields are to be found in the sale deeds themselves; for the Sub-Registrars insist upon these particulars being given by the sale deeds. The Village Accountant's help will also be available.

In this connection it may be pointed out that all the work, which it is proposed to transfer to the Panchayat, was originally done by the Panchayat itself. Government without due consideration took all the work upon themselves; but the result has been found to be unsatisfactory. Not only has the Tahsildar's work been increased—so much so that under what is known as the Meyer's Scheme, several taluqs had to be subdivided—but the work is badly done. The Village Accountant is the master of the situation, and knowing that his work cannot be properly checked,

misrepresents facts. His word, as the man on the spot, prevails. The only true remedy is to go back to the old state of things, and place the work in the hands most capable of doing it. This is practically Home Rule in the village.

This will lead to another good. At present transfers of land by inheritance, purchase, gift, etc., are not notified as they take place. The register of land kept by the Village Accountant is therefore out of date, and while one person holds the land, another is shown as the owner. The state of things is allowed to continue under a policy of drift, and some time before the resettlement of a district, a special staff is employed to revise the registers. Thus what may have been pulled up with the hand at one time has to be cut down with an axe. The Panchayat will know the transfers then and there, and can arrange to note them in the registers at once. It really is not that the people are obstructive, but they are merely idle, and are absorbed in their own work. The employment of a special staff means unnecessary expenditure of money, which is really contributed by the people. Should they not agitate for improving the state of things ?

---

## CHAPTER XVII

IN the last chapter it was explained how the holding of a landholder in raiyatwari tracts undergoes changes by the taking up of new land for cultivation, by the giving up of lands already held, and by transfers from one person to another. These changes have to be noted in the landholder's register maintained by the Village Accountant, and the demand upon him has to be revised for the year. This is the object of the annual settlement known as the Jamabandhi. The revision of the landholder's demand is necessitated also by the taking of water for the irrigation of his lands. This subject will now be discussed.

First, as to *wet* or irrigated lands. At the original settlement, if two crops were grown in a year on certain lands, they were registered as double-crop lands. To the assessment for the first crop, which is what is calculated, half as much is added, and the total is the assessment for both the crops. For instance, the assessment on a plot measuring 73 cents at, say, Rs. 9 an acre, is Rs. 6-9-0. This is the assessment for the first crop. Half of this—Rs. 3-5-0 is added for the second crop, and the total is Rs. 9-14-0.

This is shown in the printed Settlement Register, and is collected, unless the landholder is unable to raise either crop owing to insufficiency of the water-supply. All other lands are registered as single-crop lands. If a second crop be raised in a year on any of them, it is brought to account, and half of the first crop charge is added to the landholder's demand at the Jamābandhi. Permission is given to landholders to enter into an agreement with the Collector, and to raise a second crop at their convenience, paying always the stipulated additional charge. The agreement is called composition, and the landholder is said to compound. The permission is given only when the supply of water for the irrigation of a second crop is uncertain; and the rates of composition are one-third, one-fourth, one-fifth, or one-eighth of the assessment for the first crop. The existence of a number of irrigation wells in a block of land is accepted as evidence of the uncertainty of supply.

Secondly, as to *dry* lands. Government have declared that they are not liable for the supply of irrigation to these lands, which have therefore to depend upon falling rain. If a landholder digs a well and irrigates his crops therefrom, he is not made to pay additional charge on this account. At one time the digging of wells within a certain distance of an irrigation source maintained by Government was discouraged; but wiser counsels now prevail. If water be taken from a Government source, an additional charge is imposed. For this purpose crops are classified with reference to the nature of the

supply taken. There is, in the first place, the case of what are known as *wet* crops—paddy, plantain, sugar-cane, turmeric, elephant yam, etc. The first is certainly a wet crop, as it flourishes only when it stands in water. But are the others wet crops in the same sense? Decidedly no. Water is led on to them; but after saturating the ground, the excess, if any, is drained. In regard to the plantain, the landholders of Tanjore have always contended that water injures the crop, as when the water of a river or channel flows over its banks. The bank, on which the plantain stands, is no doubt cut into trenches; but the object is to artificially raise the land above the water level of the river or channel, and also to catch the silt deposited in the trenches to be used as manure for the plantain clusters during the next season. The trenches are *not* for irrigation, at least in the Tanjore District. If irrigation be needed in other districts, the variety of plantain grown is either different, or the agricultural practice in regard thereto varies. But the landholders of Tanjore have not been able to make any impression on Government as to the practice of their district. It has again been urged that water not being led to the plantains by flow or by baling, there is no irrigation in the true sense of the term; but Government maintain that mere moisture in the surface soil is sufficient, and that the only question is whether that supply is adequate. The decision of this question was left by the Legislature to the Collector; but the power has since been delegated to the Tahsildar. The power has always been exercised

by the Village Accountant, and his statement was accepted by his superior. If the principle on which the Government's contention is based be correct, why is it not extended to *dry* crops also? But Government have directed that this extension should not be made without their express orders.

The crops being treated as wet crops, Government consider that they stand on the ground for the time during which two paddy crops may be raised, and that therefore they should be charged as two crops. The charge for water has for many years been Rs. 4 an acre for the first crop, and Rs. 2 for the second—total six rupees. It must be easy for Government to ascertain whether plantain, sugar-cane, etc., do really consume as much water as two paddy crops; but this has not been done. The Legislature has given them power to prescribe the rates of charge; and so far the views of the Executive Government have prevailed.

Other crops are treated as *dry* crops; and the question as to their irrigation is whether it is systematic or occasional. This was at one time left to the discretion of the Village Accountant; but Government have decided what crops in particular districts or parts of districts are systematically irrigated, and what crops only occasionally. The rates of charge have for many years been Rs. 3 an acre for systematic irrigation and Rs. 2 for occasional irrigation. For the irrigation of a second dry crop in the same year lower rates are charged, as may be seen from the Standing Orders of the Board of Revenue.

About ten years ago a change was tentatively made in the rates of water charge. Till then the rates were fixed rates for all soils; but they were considered to press heavily on inferior soils, while being rather light on the better lands. The difference between the dry assessment and that which would be the wet assessment, if the lands were wet, was to be charged. Suppose that the soil of a dry field assessed at Rs. 4 an acre is alluvial clay, third sort, 1.3—if it be irrigated, the Village Accountant is to see the wet assessment on soil 1.3, and if it be Rs. 9 an acre, he should charge the difference, i.e., Rs. 9 *minus* 4 or 5. Whether this change has been made permanent and whether it has been extended to all districts, I cannot say; but it does place the landholders under the heel of the Village Accountant. The fixed rates were known, and knowing also the area of their fields landholders could check the Accountant's figures; but few can find without his help what is the soil of a particular field, and what its assessment, if wet, would be. The check by the Taluq Staff at the Jamabandhi may be left out of consideration. In the time at their disposal, they can verify but a small percentage of the Village Accountant's figures. That official, low-paid as he is, realises his opportunity, and is not slow to take advantage of it. What should we say of a system of differential rates which leads to this result?

In this connection one may ask whether there should be no limit to the amount of irrigation revenue which Government realise. The preamble to the Irrigation

Cess Act makes reference to Government outlay on the construction, repair and maintenance of irrigation works, and it is but right that Government should obtain a return therefrom. They used to borrow at  $3\frac{1}{2}$  per cent; but interest owing to the great War in Europe is somewhat higher. Let them charge something in addition, and fix a rate or rates of water charge which will bring in interest at that rate. The figures showing the capital outlay and the irrigation revenue are not available, as this article is being written; but the impression left on one's mind is that the return is large. Irrigation supply is a monopoly, and the benefit of a monopoly accrues to Government, and the time has come when it should be regulated as other monopolies are, e.g., the monopoly in salt.

We may now consider whether the Village Accountant is the proper person to be entrusted with the duty of bringing to account cases of irrigation of dry lands and of the raising of a second crop on registered single crop lands. He is at present the only agency available. He may collude with landholders, and while Government on the one hand are deprived of their revenue, an atmosphere of deception is created which has a far-reaching effect. The habit of deceiving, once formed, is extended to persons other than Government, and courts have to be multiplied. It is not possible to provide safeguards. The number of Revenue Inspectors is too small for efficient work, and that number cannot be increased, unless at the same time provision is made for their promotion in due course by creating more posts of Taluq Head

•



Accountants, Deputy Tahsildars. This is therefore an impracticable proposal. What should a Government do which is anxious for the moral well-being of the people as well as for its revenue? It should change the whole system, which is too complicated, and which places too much power in the hands of a low-paid subordinate.

It is suggested for the consideration of the public that land assessment, instead of being based on land incomes supplemented by water charges, may be based on *land values*, i.e., the selling price of land. If Government decide to levy, say, one per cent of the land value, then on a plot of land selling at Rs. 1,000 an acre, the assessment will be Rs. 10 an acre. Let us see how the question of water charge is solved by this plan. Wet land, on which one crop only can be grown, is sold, in the parts with which I am familiar, at Rs. 900 to 1,050 an acre. The assessment will vary from Rs. 9 to 10-8. Lands on which two crops are grown sell at Rs. 1,500 an acre, and their assessment will be Rs. 15 an acre. Under the present system the figures will be Rs. 9 plus 4-8 or Rs. 13-8 and Rs. 10-8 plus 5-4 or 15-12. The difference is not great. Dry lands on which plantains are grown sell for Rs. 1,000 an acre, and they will pay a tax of Rs. 10 an acre; this is about the rate in force at present, viz., Rs. 5 dry assessment plus Rs. 6 water-rate. Ordinary dry lands on which ragi or maize is grown, sell at about Rs. 500 an acre, and will pay Rs. 5 an acre. The present rate of assessment is Rs. 3; dry assessment plus Rs. 2-4 water charge for baling.

The readers of this pamphlet may examine the question with reference to the selling prices prevailing in their neighbourhood. At the Settlement of the Tanjore District, the Board of Revenue were anxious to impose a heavier assessment on the rich paddy lands near Trivadi, and adopted the special rate of Rs. 14 an acre. The assessment for two crops, which are almost invariably grown, will be Rs. 21 an acre. Now these lands are sold for Rs. 2,000 to Rs. 2,500, and under the plan of taxing land values will pay an assessment of Rs. 20 to Rs. 25.

There need be no fear that improvements will be taxed under the new method. A plot of land with a substantial well will be taxed, not on its price including the value of the well, but on the price of similar land around it. It must be carefully noted that an improvement to be exempted, should be a substantial one, the value of which can be easily ascertained. The increase in the fertility of a field by rich manuring will not be permanent and will not come under the term.

It may be objected that the taxation of land values will be as difficult as the taxation of land income ; but it will not be so. The latter system requires the ascertainment of the yield of fields, the valuation of that yield, and the calculation of cultivation expenses. In the first two processes deductions have to be made, and in regard to every operation controversy is, and always will be, serious. In regard to land values, Government are on firmer ground. In this country all sales should be by written deeds which

should be registered. The Registration Office can therefore furnish fairly accurate figures. The classification at the existing settlements may be used. They divide land into blocks of fairly similar soil, and the land value for one plot in each block may be taken as the land value for the whole of that block. There may be extreme cases; the holder of a small plot in the midst of lands belonging to another landholder, may demand and obtain an unduly high price; while one selling his land under compulsion, as when he has to discharge a debt, may take an unduly low price. But an average price may be taken, and the extreme cases be ignored. Again, when several fields not falling in the same block, are sold for a lump sum, there may be difficulty. It will then be necessary to adopt rates with reference to the relative quality of the fields, subject to the condition that the total value calculated from these rates is as near as possible to the lump sum. The work should be done village by village with field maps, grouping fields of the same soil into blocks. The principles being settled, the detailed working out of the selling prices should be done in consultation with the landholders concerned. The valuation once made may continue for a period of ten years.

Government will thus have land revenue levied at a percentage of land values, and as each waste field is taken up for cultivation, it will be newly assessed, if it has any sale value. A careful note of these fields may be kept, and the assessment determined once in three or five years, as their value rises. If

more revenue be required, it may be levied as a super-tax as suggested in Chapter XV.

The system is in vogue in Australia, and a report may be obtained from that country as to the mode of calculating land values.

---

## CHAPTER XVIII

It was explained in the last two chapters why the demand on landholders is revised at the Annual Settlement or Jamabandhi. A revision of the demand was found to be necessary, because lands were newly taken up for cultivation or abandoned ; because lands were transferred from one person to another by sale, gift, etc. ; and because a second crop was raised on lands registered as single-crop lands, or the crops on dry lands were irrigated. Another cause for fixing the demand is that occasionally Government sanction the remission of a portion of the assessment, and this amount has to be deducted. The question of remissions will therefore be dealt with in this chapter.

Originally, when the Government tax was taken in the form of a portion of the produce, there was no need for remissions at all. For if no produce was obtained, there was nothing to be divided, and the tax for that year was *nil*. If more produce was obtained, more was taken ; if less, less. It was only when the system was changed, and the tax was taken in *cash* instead of in *kind*, the question of remissions arose. For, in making the change, Government took a certain quantity as the probable average yield in a

year, and valued it; but if that quantity was not realised; and the disparity between the estimate and the actual yield was large, the landholders were entitled to some consideration. When the *dittam* system was introduced, as already stated, a stimulus was given to remissions. Under that system the Tahsildar took engagements from landholders at the beginning of the year that each of them should cultivate so many acres of land. The zeal of that officer often outran his discretion, and he arranged for the cultivation of more land than was possible. If the season turned out to be unfavourable, the difficulties of landholders increased, and finding themselves unable to cultivate all the lands, they clamoured for remissions. The system became so inconvenient that it had to be abandoned. It was replaced by the existing system of taxation of occupation. The need for remissions ceased to a large extent. Accordingly, when the survey settlement was introduced, Government declared that they did not bind themselves to supply irrigation for *dry* lands, which have therefore to depend upon falling rain. In determining the rates of assessment Government assumed that they would grow only the ordinary crops—cumbu, cholam, ragi, maize or varagu. Valuable crops like sugarcane, plantain, etc., which require systematic irrigation were left out of consideration. It was also added that no claim for remission would be admitted, when the crops were lost or the lands were left waste. In regard to *wet* lands only, Government are under an obligation to supply irrigation, and the assessment

was fixed on the basis of this undertaking. If, owing to failure of an adequate supply of water, a plot of land is left waste or the crop on it is lost, the landholder concerned is entitled to a remission of assessment on the plot. Government also grant remission when the loss is caused by floods.

From this brief summary it will be observed that in the few cases in which remissions are allowed, they can be claimed as of *right*. The remark made at the head of the rules for the grant of remissions in the Revenue Board's Standing orders, that remissions are given as a matter of *grace*, is therefore misleading. Government do grant remissions on *dry* lands occasionally, as when there is a widespread drought and consequent loss of crop. In this case remissions cannot be claimed as of right; but they are given for the same reason that famine camps are opened and people are fed. No attempt is made to estimate individual losses.

Various questions are often raised and discussed in connection with the subject of remissions, which may be briefly stated. The first question is whether an application need be made when remissions are demanded. Government have insisted on the submission of written applications, on the ground that the Tahsildar should know what fields should be inspected. On the part of landholders, it is contended that many of them are illiterate and unable to prepare written applications. True; but how is the Tahsildar to know the fields? He will have to depend on the Village Accountant, and will

inspect such fields as are recommended by him. This will place them under the heel of the Accountant. The existing rule should therefore be retained ; but when the Tahsildar goes to a village on the application of certain landholders, and he sees in the course of his inspection that the fields of certain others, who have not applied, are also left waste or the crops on them have failed, he should not be prevented from recommending remissions on their behalf, provided that he is satisfied that they are illiterate and ignorant. This will remove the inconvenience now experienced.

Another question that is often discussed is whether remissions should not be granted on portions of fields, or of subdivisions. The difficulty in doing this is that when remissions become necessary, they are on a large scale, involving the inspection of many fields, and that the measurement of them at the time can only be done with enormous labour. If the work should be done properly, and without giving the Accountant an opportunity to collude with landholders, measurement should be dispensed with. Government are willing to allow subdivision of fields ; and this permission should be freely utilised, so that when the time for claiming remissions comes, the fields may be found to be recognised subdivisions. Obviously, the subdivision cannot be made when the question of remissions is under consideration.

A third question that usually comes up, and in regard to which there is much misconception, is whether remissions may be claimed for partial loss.



If Government took the normal yield, and based the assessment thereon, the claim may be admitted ; but they make a deduction for vicissitudes of seasons, which provides for cases of a lower yield. If the deduction made be not sufficient—and this contention can be upheld—that is another matter, and application should be made to Government for making a larger deduction and revising the rates of assessment. In one case, however, the landholders' demand is just. If the yield of a field is so poor that the quantity when gathered will not cover the reaping charges, it should be treated as a case of total loss. After long fighting, Government have admitted the contention, and have provided in the Standing Orders of the Board of Revenue that a one-anna yield should be treated as total loss.

We may now enquire whether the system of remissions is properly worked, and may be continued. The rules are no doubt excellent ; but in practice remissions are not freely granted. The crops should be kept standing for inspection if they have been raised and have withered : but it is difficult to keep them from the village cattle, and when the Tahsildar finds time for inspection, the crops are found to have been grazed. Remissions are refused as a matter of course. The same result happens for other reasons also—on the ground that no written application has been made, that remission is claimed on a portion of a field, or that there has been some yield, not merely one-anna or one-sixteenth of a normal crop. The full benefit of the remission rules

does not accrue, and it has also a demoralising tendency. When the need for remissions exists, the work of inspection by the Tahsildar will generally be heavy, and he will be forced to rely more or less on the Village Accountant. This is the latter's opportunity for collusion with landholders. A change of system is therefore incumbent on a Government anxious not only to do justice to its landholding subjects, but also to remove every cause that will in any way tend to their demoralisation. One method will be to raise the deduction for vicissitudes of season so as to cover all cases of remissions hitherto granted. When this is done, no claim for remissions can be made or need be admitted. Another method is to change the system of taxation altogether, and to tax the land value, i.e., the selling price of land—instead of the land-income. For it is only when the income is taxed as at present, and the income is reduced by any default of Government, that one may claim remissions. The tax on land value has nothing to do with land income, and may be levied whether the land is left waste or not. The system of taxation of land value was explained in the last chapter.

---

## CHAPTER XIX

THE only other matter to be taken into account in the determination of the landholder's demand is what is known as miscellaneous Revenue. Under this head are grouped together several items, which have no place in the register of a raiyatwari landholder, such as Jodi and quit-rent on minor Inams, quit-rent and ground rent in towns, charge for water in Zamindary and Inam villages and on minor Inams in raiyatwari villages, sale proceeds of lands sold and rents of lankas (islands formed in rivers). These may therefore be left out of consideration. There are three items which are of frequent occurrence.

One is described as "enhanced water-rate on lands irregularly irrigated," and the total revenue realised in a year in all the districts is about Rs. 4,00,000. In many districts application has to be made for a supply of irrigation. Should this application be not made, or should water be taken before permission is granted, the irrigation is said to be irregular and a penalty is levied. Government are within their rights when they insist on application for permission, and on the punishment of disobedience; for water is not had in abundance in this Province and has to be economised.

But what one may suggest is that the machinery for the regulation of the water supply should not be either the P. W., or the Revenue, Department. The officers of those Departments are at a distance from the village, and have much of other business to do. Delay therefore ensues. The only satisfactory agency will be a panchayat in the village, either the administrative panchayat for which the people's representatives have been fighting, or the irrigation panchayat, suggested by the Hon. Mr. Ramachandra Rao in his Irrigation Bill. The P. W. Department should intimate to the panchayat the area for which the water supply in the village channel will suffice, and its distribution should then be left entirely to the panchayat. Home Rule, in other words, is as much needed here as elsewhere. Occasions for the levy of the penalty will then cease; but if there be troublesome persons not amenable to control, the panchayat will levy the penalties, should they be authorised in that behalf. Under the existing system every levy of enhanced water-rate, being a penalty, leaves some irritation behind in the village, and a wise Government will transfer the irritation from itself to the people themselves. Under the system proposed the penalties will be credited to the village fund, and this will be an inducement to the villagers to be alert to detect cases of surreptitious irrigation. Government may by the change become poorer by four lakhs every year; but they will reap their reward in the contentment of the people; and this is, or should be, their goal, and mere revenue is only a means to an end.

A second item is the charge levied for the occupation of poramboke land, i.e., of land reserved for communal purposes. Under this description come village roads and paths, water courses, threshing floor, village pastures, etc. When any landholder occupies a portion of these, the Tahsildar on the report of the Village Accountant deals with the occupier under the Land Encroachment Act. But is he the proper authority? He is no doubt the Agent of Government, who are interested in the preservation of communal property. But the question is whether this interest arises from a regard for the convenience of Government or of the village folk. There will be but one answer, though in Jamabandhi statement No. 9 for Fasli 1323 printed on page 32 of G. O. No. 683 Rev., dated 15th March 1915, the term "poramboke" is defined as "land reserved for State or communal purposes". What has the State to do with the land except as a trustee for the villagers? Government are liable to forget this elementary principle and have to be reminded occasionally. If then the village people, and they alone, are interested in the maintenance of poramboke intact, this work should be left entirely to them—left to them, not as represented by the village head, as at present, but by a proper panchayat to be constituted. Though there are many village heads, who are respectable people, their position as servants of Government, on low pay, and subject to many petty harassments from the Taluq Office and from the travelling public, does not conduce to the acceptance of the post by good men. The authority in this and other

matters should be transferred from the village head to the panchayat, which should be invested with the same powers as are given by the Land Encroachment Act. Cases of encroachments will then become rare, and the work will be efficiently done. The remarks made under the head of irregular irrigation as to the transference of irritation from Government to the village apply to this case also.

Perhaps the most numerous cases of annual encroachments are not real encroachments. What happens is this. Fields adjoin watercourses, the banks of which are rarely straight. There are numerous bends, only the more important of which have been demarcated. The Village Accountant draws a straight line from one stone to another, and if he finds any seedling between this line and the channel bank, he sets it down as encroachment, though the width of the encroachment is rarely five links or three feet. A sensible Divisional Officer ordered, it appears, that when the width of the encroachment does not exceed this limit, no charge should be made. I have not been able to get a copy of this order, and I cannot say whether this information is correct. This offers a satisfactory solution of the difficulty, and should be publicly recognised. It is not that the landholder is really anxious to encroach, nor does he covet the very narrow strip by the side of the channel. The seedlings are put in by labourers out of sheer ignorance, and he does not notice it, until it is pointed out by the Village Accountant, whose brain really creates the encroachment. If he

is the friend of a landholder, the encroachment is at once removed; if not, it stands over for the Jamabandhi.

In this connection it is but fitting that reference should be made to the practice obtaining in parts of the Tanjore District of raising paddy seedlings on the bed of poramboke ponds. When the cultivation season comes, the small quantity of water remaining in the pond is utilised for raising the seedlings, and in due time, when the fields have been got ready, the seedlings are carried to them for transplantation. The seedlings are taxed by the taxation of the fields in which they are planted; and no one is inconvenienced, as the water in the pond almost dries up, and it is not used by anyone. Yet Government regards this as a proper subject for taxation, and the highest dry rate of the village is levied; and this is done on the technical ground that the bed of the tank is temporarily occupied. The action of Government cannot be defended. The pond was described as "seed-bed pond" in the paimash accounts, and though the word "seed-bed" has been omitted from the Survey records, the description is the same. It therefore comes under the scope of the Land Encroachment Act, and the taxation must be governed by its provisions. Now, under the Act, the pond has become the property of Government, subject to rights which have been acquired therein. For over a hundred years—since the paimash accounts were prepared—the landholders have been entering on the pond and raising seedlings. They have therefore acquired a right to

continue this practice, and so long as they do nothing more, they do not interfere with any right belonging to Government. The taxation of the land is therefore illegal, and may be set aside by a Civil Suit. These facts were represented to Government, and a Resolution was moved in the Legislative Council; but it shared the usual fate of Resolutions which are opposed by Government. The facts and arguments were not controverted; but it was urged on behalf of Government that the amount collected under the head in the Tanjore District was petty, being not more than Rs. 800 in a year. The reply was given that though it was a small amount to those who were rolling in crores, it might be a large amount to the poorer landholders. This incident is mentioned here as an indication of the desire on the part of Government to obtain more revenue in every possible way.

The third item is the assessment on land cultivated, but not included in the register of the cultivator's lands. It has been mentioned already that in many villages there are blocks of land, which can be cultivated only occasionally, and which are applied for in one year and given up in the second or third year. Cultivation of this kind is reported by the Village Accountant, whereupon, after the usual preliminaries, orders are issued for the inclusion of the land in the cultivator's holding. This is a futile proceeding, as in the next year the land is given up. The fields, on which fugitive cultivation of this kind goes on, should be grouped into a block or blocks in each village, and an attempt should be made to follow the darkhast



procedure, until the Tahsildar is satisfied that there is a *bona fide* desire to take any plot for permanent occupation.

The next item, which calls for notice, is the tree tax—i.e., the tax collected on scattered trees on poramboke land. The objections to this are that it involves too minute interference in village concerns, that in some cases this source of revenue is liable to be overlooked, and that in any case owing to leakage on the way the full amount due does not reach Government. This appears to be a proper case for the handing over of the source of revenue to the village panchayat.

The items of "miscellaneous revenue" exhibited separately in the accounts have been dealt with, and all the other items are shown under the head "other items". It will be interesting to know what they are; but two items which have come to notice may be stated. One of them is known as "the rent of fisheries" or merely as fish rent. In many districts the tenants and other residents of the village catch the fish in their tanks and ponds, and in return render some customary service to the village community. In the Madura District, however, Government levy a cess calculated like the land cess on the assessment paid. As the assessment rises at resettlement, the fish rent also rises. It is not clear on what grounds this impost can be justified.

Another impost, equally indefensible, is the seigniorage levied when bricks are made from [redacted] taken from poramboke land. I was subjected

this at the discretion of the Village Accountant, but on representation to the Collector and the Government, it was cancelled. If I should sell a portion to a neighbour, the tax would be levied, as the bricks would not then be made for *bona fide* domestic use.

The time has come for examining these imposts and for abolishing them. If Government require more revenue, it may be levied in any one of the recognised ways. The imposts are unpopular, place too much power in the hands of low-paid subordinates and do not bring in a revenue commensurate with the trouble taken and the annoyance caused. The time has also arrived for simplifying the administration of land revenue, which is troublesome, which places landholders under the heel of the Village Accountants, and which consumes a large portion of the revenue raised. It is not expected that the suggestions made will commend themselves to all; but if they will stimulate thought, and provoke discussion, the result will take care of itself.

---