

**MEMORIAL OF JAGIRDARS AND
ZAMINDARS ASSOCIATION**

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MEMORIAL

OF

The Jagirdars and Zamindars' Association

OF

TANDO SUB-DIVISION

TO

THE GOVERNMENT of BOMBAY

ON THE SUBJECT

OF

*Increased Rates of Assessment sanctioned
in July 1913.*

Printed by R. H. Advani, B. A., at the Standard Printing Works, Hyderabad Sind

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Published by The Jagirdars and Zamindars' Association of Tando Sub-Division.

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**His Excellency The Right Honourable
Lord WILLINGDON of Ratton G.C.I.E.**

Governor of Bombay in Council.

The humble Memorial of the Jagirdars
and Zamindars Association, Tando Sub-
Division,

RESPECTFULLY SHEWETH :—

1. That the Association has before this submitted a petition praying that the increased rates of assessment in the Tando Sub-Division of the Hyderabad District may be postponed for a year for the reasons set forth therein. In continuation of that petition the Association begs now to deal with the reasons which exist for suspending them altogether as not justified by the circumstances of the case. In doing so, the Association has had the advantage of perusing the Commissioner's recommendations contained in his letter No. 2181 dated the 9th July 1913 to the Government of Bombay and his letter No. 2231 dated the 14th July 1913, together with the reports of the settlement officers which have been printed by Government in a compilation and circulated to select personages. As the Association finds that the sanctioned rates are those which were recommended by the Commissioner-in-Sind for the reasons set forth in the Commissioner's letters referred to above, the Association submits that it can do no better than examine at some length the validity of these arguments and the correct conclusions to which they lead. In undertaking this task the Association is aware of what is due to an officer of the experience of Mr. Lucas who has spent a large part of his service in Sind, but the Association feels that it will be wanting in its duty if it desists from showing on his own facts and figures that the proposed increases are neither just nor reasonable.

2. The Commissioner-in-Sind has prefaced his letter by the statement that when he

studied the reports of the settlement officer Mr. Moysey, he found that five years had elapsed since they were submitted, and that Mr. Moysey's description of the poverty of the Zemindars and the liability of the tract to losses from floods and pests was quite out of date. Accordingly fresh statements had to be compiled relating to these five years, and the recommendations of the Commissioner-in-Sind have been entirely made on the tale disclosed by these five years which are alleged to be the prosperity years of the Sub-Division. Assuming for the sake of argument that the five years which preceded the Commissioner's letter were prosperous years, in which neither drought, nor floods, nor pests ravaged the crops of the Zemindars, is it right in principle and practice to take a stand upon five prosperous years and leave out of calculation the preceding five or ten years in which many years of suffering and want have been freely interspersed. The previous settlement had been guaranteed by Government for a period of ten years which expired in the year 1908-09 in the Badin and Tando Bago talukas and sometime earlier in Guni and Matli talukas. Mr. Moysey was appointed a little before the expiry of the Badin and Tando Bago settlements to examine into the new conditions and report about the rates which should be guaranteed for the future. As was right and proper, the settlement officer had to take into account the entire years of previous settlement which he did very carefully, and so thorough and exhaustive is his report that the Commissioner-in-Sind has been unable to resist the temptation of paying a well deserved compliment by characterizing his reports as "a very thorough and valuable piece of work on the part of a capable young officer." The Association ventures to submit that it was equally incumbent on the Commissioner-in-Sind to embrace within his calculations not only the last five years of prosperity, but also previous ten years some of which were admittedly years of adversity. To found future rates of assessment upon the basis of prosperous years only, is tantamount to guaranteeing that the next ten years of settlement will be equally prosperous. The hazardousness to which such a prognostication is exposed is well illus-

trated by the calamities of the very first year which have followed the recommendations of the Commissioner-in-Sind. In the current year of 1913-14, the so-called immunity from losses by floods and rat pests has disappeared and the losses due to both these causes have been unprecedented in the three talukas of Badin, Guni and Tando Bago. It would appear that even nature has raised a protest against the too rosy picture of the Division drawn by the Commissioner-in-Sind. The Commissioner-in-Sind believed that Mr. Moysey had "exaggerated the damage done by rats" and he also believed that the days when floods caused a disaster, were over. Yet Mr. Moysey's fears of the liability of the Sub-Division to these devastating causes and his wisdom of taking them into account in all calculations for the future have been fully realized in the current year. The Association therefore ventures to submit that the recommendations of the Commissioner-in-Sind are *ab initio* vitiated by having been made on calculations of exclusively prosperous years. Cautiousness demanded that the conclusions of Mr. Moysey should be verified by another full time settlement officer, if the Commissioner-in-Sind thought that they were out of time and the Association would respectfully ask for the appointment of such an officer so that the necessity of reducing the sanctioned rates may be fully demonstrated to him. In this connection the Association would invite particular attention to the observations of the Government of India in the book published by it and entitled Land Revenue policy of the Indian Government (page 48).

" Assessments cannot be dictated by the theorist in his study : they elude dogmatic treatment and can only be safely worked out by the settlement officer in the village and on the fields."

3. In the second paragraph, the Commissioner-in-Sind mentions the following circumstances as justifying increase of rates.

- (a) Extension of rice cultivation.
- (b) Extension of Kharif cultivation.
- (c) Decrease in remissions and arrears of land revenue.
- (d) Rise of 43 p. c. in prices of un-

husked paddy.

- (e) Increase of expenditure on clearance by the Irrigation Department.
- (f) Strengthening of the Hajipur bund by the same department.

The Association will take up each item by itself and discuss it in the order mentioned above.

4. *Extension of rice cultivation.* There is no doubt that the area under rice cultivation has increased, but the question is whether this extension is real and what is its significance. The Association will take the whole of the period of the last settlement viz. the last fifteen years into its calculations. In the Guni taluka in the first five years viz. 1897-98 to 1901-02, rice occupied an area of 42675 acres out of a total occupied area of 124105 acres or 34.4 per cent. In the next five years viz. 1902-03 to 1906-07 rice occupied 40265 acres out of the total occupied area of 138625 acres or 29.05 per cent. In the last five years viz. 1907-08 to 1911-12 rice occupied an area of 44961 acres out of the total occupied area of 162658 acres, or 27.6 per cent. These figures show that rice area declined in the second quinquennium but recovered the loss in the 3rd quinquennium and added to itself a small increase of about two thousand acres. The percentage as compared to occupied area has however steadily and perceptibly decreased, which gives a cause for disquietude and it is worth Your Excellency's consideration to find out the reasons for the declining percentage. The population is shown by Mr. Moysey to have risen by 14.7 p. c. between 1891 and 1901 and though the population in 1911 was found to be stationary still the slight rise of 2000 acres is not proportionate to the increase of population, nor have the declining percentages the merit of having increased either the popularity or the productiveness of rice cultivation.

5. In the Badin taluka, the area under rice in the first four years viz. 1898-99 to 1901-02 was 80233 acres out of a total occupied area of 145514 acres or 55.1 p. c. In the next five years viz. 1902-03 to 1906-07, the area under rice was 77977 acres out of the total occupied area of 148173 acres or 52.6 p. c. In

the last five years, the area under rice was 89086 out of the total occupied area of 160500 or 55.5 p. c. It will be seen that the percentage which went down in the second quinquennium was only restored in the third but there was no increase in it. The population of the Badin taluka rose between 1891 and 1901 by 10.73 and in 1911 it rose by another 2.29 p. c. Thus neither the growth of area under rice nor its percentage as compared to total occupied area has kept pace with the growth of the population.

6. In the Tando Bago taluka the area under rice in the first four years viz. 1898-99 to 1901-02, was 49525 out of a total occupied area of 124398 or 39.8. In the next five years viz. 1902-03 to 1906-07 the area under rice was 47464 out of a total occupied area of 133018 or 35.7 p. c. In the last five years viz. 1907-08 to 1911-12 the rice area was 51858 out of the total occupied area of 149342 acres or 34.7. The percentage has decreased steadily though there is a very slight increase of about 2000 acres in actual area in 15 years. The population of Tando Bago rose by 17.36 between 1891 and 1901 and decreased by 5 p. c. in the census of 1911. The loss of population is evidently due to transfer of a part of it to Thar and Parkar district, but in any case the net rise was 12.30 p. c. The rice cultivation has however kept no pace with the growth of population but has on the contrary been more or less stationary in area and decreasing in its percentage showing more than any thing else the unpopularity of rice cultivation.

7. In the Matli taluka the area under rice in the first five years 1898-99 to 1902-03 was 6231 acres out of a total occupied area of 131265 acres or 4.7 per cent. In the next five years of 1903-04 to 1907-08 the area under rice was 5219 acres out of a total occupied area of 132087 acres or 3.9 per cent. In the last four years viz. 1908-09 to 1911-12 the area under rice was 7647 out of a total occupied area of 141664 acres or 5.3 p. c. The rise in the population of Matli between 1891 and 1901 could not be determined owing to the lopping off which it underwent then, but in 1901 it was 46389 and in 1911 it was 49087 or the increase was 5.8 p. c. Matli is admittedly not a rice

growing taluka, but its figures such as they are, do not demonstrate that rice has undergone any abnormal growth of cultivation.

8. The Association hopes that it has conclusively demonstrated that the increase in rice cultivation is not real, that it has not at all kept pace with the growth of population or with the total occupied area and that its significance is that on account of its poor out-turn and heavy assessment it is not as freely resorted to as it might be under lighter assessment.

9. *Increase of Kharif cultivation.* The Association will now beg leave to examine the statement that Kharif cultivation has increased since Mr. Moysey wrote his report. The following figures have been taken from the Commissioner-in-Sind's statement A. In the Guni taluka Kharif cultivation occupied 64315 acres out of 124105 in the first five years or 51·8 p. c. In the next five years it occupied 70434 acres out of 138625 or 50·8 p. c. and in the last five years the area under Kharif was 73523 acres out of 162658 or 45·2 p.c. In the Badin taluka in the first four years the area under Kharif cultivation was 86524 acres out of 145514 or 59·4 p.c. In the next five years it was 83911 acres out of 148173 or 56·6 p.c. In the last five years it was 94752 acres out of 160508 or 59 p.c. In the Tando Bago taluka the area under Kharif during the first four years was 61286 out of 124396 or 49·3 p.c. In the next five years it was 61,111 out of 133018 or 46· p. c. In the last five years it was 64629 acres out of 149342 or 43·3 p.c. In the Matli taluka the Kharif cultivation occupied 42755 acres out of 131265 in the first five years or 32·5 p.c. In the next five years it was 42539 acres out of 132087 or 32 p.c. and in the last four years, it was 48319 acres out of 141664 or 34·1 p.c.

10. These figures show that while the area of Kharif cultivation has slightly increased in acres, it has not at all kept pace with the growth of population. Further, the percentage of cultivation as compared to occupied area has declined or in other words there has been a downward course in the career of the intensity of cultivation. The declining percentages in Guni and Tando Bago raise

an important issue as to why it is that inspite of the growing population the intensity of Kharif cultivation is declining. In the humble opinion of the Association the reason is that the soil is getting exhausted and is being left fallow and cannot be cultivated with profit under the existing high assessment. The causes which the Association has just examined afford no ground whatever for making it still higher.

11. *Decrease in remissions and arrears of land revenue.* The remissions and arrears of assessment are the outcome of the calamities to which the crops are subjected by nature. These are principally droughts, floods, and rat pests. It has pleased the Commissioner-in-Sind to found his assertion of the comparative immunity of the division from these causes upon the facts and figures of the last five years. The Association will presently deal with these facts and figures and show that the immunity spoken of does not exist, but here the Association would once more point out that in all fairness it is not right to take the figures of good years and leave out the rest. The Association will therefore take into its calculation the facts and figures of the past 14 years viz. the nine years which formed the basis of Mr. Moysey's report and the five years for which the Commissioner-in-Sind has furnished the figures. The gravity of the loss which is due to the aforesaid three causes of remissions and arrears is very candidly described by Mr. Moysey in his reports for Guni and Badin. The Association makes no apology for quoting the following passages from them.

12. At page 13 of the Guni report Mr. Moysey wrote as follows:—

“In the previous settlement the only considerable remissions were those of Rs. 28671 in 36 dehs and Rs. 13,419 in 14 dehs necessitated by the floods of 1889 and 1892; in no other year did they exceed Rs. 400 except in 1890-91, when Rs. 1652 were remitted on account of damage by rust to wheat—a crop in this taluka of very little general importance and Rs. 112 on account of damage by fire, and the average amount remitted annually on damaged crops was Rs. 462. But the history of the current settlement includes many and

varied and more wide-spread calamities and presents an average annual crop remission of Rs. 14219. Drought almost unknown in the previous settlement accounts for an average, taking both Kharif and Rabi together, of Rs. 6.157 and floods for one of Rs. 5860. These are the two main dangers to which rice is exposed, but another which appears to be entirely confined to lower Sind and threatens to become hardly less formidable, is rats. I shall have more to say of them when I come to my report on Badin, which suffers from them more than any taluka in the Tando Division, or (I believe) in Sind, but in Guni they made it necessary to remit Rs. 17,099 in 1901 *and there is hardly a year now in which they do not do some damage.* "Kalar Dust" as a cause of remission perhaps needs some explanation. The mischief occurs in rainless windy years when dust from waste plains of light salt soil is blown on to and withers the young rice crops. It is especially destructive of untransplanted seedlings, because they are crowded together and there is no flow of water in the beds to carry off the salt."

"The greatest disaster of the current settlement occurred in 1906 when the Hajipur Bund that runs along the river front gave way on the 28th August near two small limestone outcrops called the Budhka Takar in Deh Rayatwari shore, through a gap 1200 feet wide in a volume roughly estimated at 50,000 cubic feet a second. The breach could not be closed till the 19th October, by which date, a huge area had been submerged in this taluka and in Mirpur Bathoro and Jati talukas of the Karachi collectorate. In Guni the Kharif crops of 65 dehs west of a line following roughly the Gajah as far as the extension and thenceforward that canal and the Gajah Escape, were wholly or partly destroyed and the remissions on them amounted to Rs. 78,883. Thus the flood was a far more serious affair than that of 1889, which occurred through the bund bursting at the same spot and totally eclipsed that of 1892 though there is reason to suspect that remission was granted on some lands which had not been cultivated but which the owners represented as cultivated in order to escape being charged fallow assessment (see paragraph 5-D). It is

true that there was a very large rabi cultivation in the flooded area, but occurring as it did mostly outside the submerged land which had been cropped in kharif, it did little to compensate their owners and though I have no personal knowledge of the facts, I am informed that the rabi crops were on the whole indifferent owing to unseasonable weather. On the other hand the effects of the flood still remain in the rank growth of reeds and coarse grasses that infest the low lying rice swamps, and in the thick tussocky dub grass that covers large areas of the lift lands and the higher rice fields. The coarse grasses and reeds should soon be eradicated, but the removal of dub grass is another matter because it is extremely hardy and its roots strike very deep. The flood of 1889 threw a large extent of surveyed land round Bulri out of cultivation. It has remained waste ever since and is now so densely covered with kundi jungle as to be impenetrable except by narrow tracks, while no sign of boundary marks remain. Naturally the recent flood has fostered the growth of this jungle and has made the task of reclamation more expensive and less inviting than ever."

"While the west of the taluka was suffering from this calamitous flood, the east enjoyed a splendid irrigation. Its turn of misfortune however came again in the miserable inundation of last year, the kharif remissions of which amounted to Rs. 23789-11, while the extraordinary rainfall of the current seasons has caused widespread damage to rice in low-lying lands."

"In addition, then to minor misfortunes the taluka has, in 5 different years out of the last nine thrice suffered severely from drought, and once from floods, and has once been ravaged by rats."

"The average annual crop remission in the previous settlement was only Rs. 1556. of which Rs. 1294 were due to floods and Rs. 149 to deficiency of water, while other causes accounted for Rs. 113. In the current settlement remissions have increased *enormously* under every head, except that of damage by floods, the average under which has been Rs. 542 less. Rats which in the previous settle-

ment only caused remission in one year 1893, and then only of an insignificant sum of Rs. 543. have in the current settlement been responsible for an average annual remission of Rs. 6253 or, if the average be taken of the six years since 1901, when they first ravaged the country on a large scale, one of Rs. 9372-12. It is quite clear that the formidable development of this pest is quite recent and the numerous rat-holes to be found almost everywhere, show how widely it has spread. It is true that remissions especially in the Lar. have not always been above suspicion, but these as far as I know were not suspected at the time they were passed, and I see that in 1901, when they were heaviest in this taluka, they were also at their highest in Tando Bago and Guni. Moreover dishonesty in remission work has generally a substantial basis of fact. These figures then must I think be accepted as true. It is quite possible, moreover, that of late years they have fallen short of what they should have been. Since 1903 when 4 Mukhtiarkars were broken for dishonest remission work, many timid Mukhtiarkars are obviously afraid to recommend any and seek every excuse to reject claims, or, as often happens when there has been any widespread calamity, many cultivators who had raised some sort of a crop, may not have been able to wait till the Mukhtiarkar came, and may therefore have reaped their fields without permission (which, if granted, practically no one can be trusted not to abuse) and thereby lost their own or their zamindar's claim. In 1907 again rats did enormous damage in this taluka. I did not tour in it when the crops were on the ground but I saw those in some neighbouring dehs in the east of Guni and was astonished at the extraordinary way in which rats had utterly destroyed whole fields, leaving others just by them absolutely untouched. If the cultivators are to be believed, they often sever the rice-stalks out of pure wantonness. The people attempt no remedy except that of scattering over the fields dust from some shrine—a specific in which they are losing faith, especially as it has to be paid for at batai by a contribution to the guardian of the shrine—and the only zamindar (now unfortunately dead) who tried to kill them, and, I believe, with a large

measure of success, gained for himself much ridicule and the nickname of "kua-mar."

"In the previous settlement the average annual crop-remission was only Rs. 2221, of which drought accounted for Rs. 395, floods for Rs. 828 and rats for Rs. 998. There were no other causes of remission and remission was only granted on account of damage by rats in one year, 1893, though that was far the substantial sum of Rs. 10,974. In the current settlement remissions and causes of remissions have *multiplied exceedingly*, as elsewhere in the Lar. It is needless to point the contrast between the figures of the above table and those of the first settlement. They speak for themselves and I have already dwelt in my Badin Report on what I regard as the *gravest danger to the prosperity of the Tando Division, the plague of rats which infest it.*"

14. The figures furnished by Mr. Moysey show that there were five bad years in Guni and six in Badin out of the nine years for which he had prepared his statements. The Commissioner-in-Sind's figures (vide his statement B p. xvii) for the further period of five years show that in Guni remissions to the extent of Rs. 24688 were given in 1907-08 on account of drought of Rs. 23008 in 1908-09 on account of floods and of Rs. 16319 in 1910-11 on account of rats. So we have admittedly three bad years in Guni out of five to take into consideration. In Badin in 1906-08 remissions of Rs. 12330 were given on account of drought and of Rs. 14241 in 1908-09 on account of floods and rats, of Rs. 5537 in 1909-10 on account of flood and rats, of Rs. 4418 in 1910-11 on account of drought. Omitting the last two years from consideration as not very bad still we have two bad years out of five to contend with in Badin. Combining the two statements we have eight bad years in Guni and Badin out of the fourteen calculated for. Can this state of facts be consistent with the statement that the talukas are now more immune from the disasters to which crops are liable than before? Does not the present year show that the disturbing factors are as much with us to-day as at any time in the past? The severity of these visitations may be more or less in one quinquennium than in another and consequently the remissions and arrears will

fluctuate if only one quinquennium is compared with another. That is however not fair. What is fair is that one entire period of settlement should be pitted against another entire period of settlement, or at any rate, take the amount of average annual remissions or arrears of the whole period for which Mr. Moysey wrote his report and compare it with that of the Commissioner's period. In Guni Mr. Moysey found that ever since the current settlement was in force the average annual remissions amounted to Rs. 13,290. For the five years reviewed by the Commissioner, the average annual remissions amounted to Rs. 13,758. The difference is negligible and shows that the zemindars are as badly off now in Guni as they were before. The proper course however as submitted above is to take one entire period of settlement and compare it with the entire succeeding period of settlement, and having compared the two, form a fore-cast of what may be expected in the future. The settlement that has just expired shows annual average remissions in Guni to be about Rs. 13,000. The previous settlement showed annual remissions to be Rs. 4,462. At this rate the condition is thrée times worse now than it was before, and in future it cannot promise to be any better.

15. In the Badin taluka, the average annual remissions during the settlement preceeding the last one amounted to Rs. 1,556. They rose to an average of Rs. 13,584 in the last settlement; so admittedly the period of the last settlement was worse than its predecessor. What the Commissioner-in-Sind has done is this: he has split the period of the last settlement into three parts, the first part of 4 years he has altogether ignored, the second part of five years which is the worst has been compared with the last part which is better, with the result that in the last period of 5 years, the remissions are less than in the previous five years, the figures being 16,526 and 7,763 respectively. The Association has already submitted that five years in the life of a taluka is nothing and that forecasts should be founded on larger periods, for there is no knowing when causes which are beyond the control of human agency may not inflict a serious injury, as they have done in the

current year. The comparison of the periods of two settlements is decidedly unfavourable and even if the average remissions of the last five years, viz. Rs. 7,763 are pitted against Rs. 1,553 the average of the preceding settlement, the comparison is still unfavourable.

16. The arrears of Land Revenue disclose precisely the same state of affairs as the remissions. The figures of Guni are:—

- (1) Average annual arrears during settlement preceding the last Rs. 9,007 (vide Mr. Moysey's report p. 15)
- (2) Average annual arrears during the last settlement from 1893-94 to 1906-07 (Mr. Moysey's report p. 14) Rs. 15,306
- (3) Average annual arrears during the last settlement from 1907-08 to 1911-12 (Commissioner's statement B p. xvii) Rs. 15,087.
- (4) Average annual arrears during the last settlement from 1893-94 to 1911-12 viz. the whole period of settlement Rs. 15,248.

At no period have the arrears improved in the last 19 years. On the contrary they are worse off than in the preceding settlement.

17. In regard to arrears, the Association begs to point out further, that of late Government has been very strict in the collection of its arrears and the revenue officers and subordinates have been, as it were, whipped into greater activity and the result is that every Mukhtyarkar who values his name and office will try to recover the last pie he can. The decrease of arrears wherever perceptible is therefore not the index of the solvency of zamindars but of the severity with which collections have of late been made.

18. *Rise of 43 p.c. in prices of paddy.* The Association has no wish to deny that there has been a rise in the prices of paddy; whether it is as much as 43 p. c. is however doubtful. Assuming however that the rise of 43 p. c. is correct, the Association will beg leave to examine the propriety of increasing the rates of assessment by as much as 33 p. c. Lord Curzon in his memorable booklet on the land revenue policy of the Government of India issued by him when he was the Viceroy

and Governor General of India (page 72) said "Indeed, the principle invariably recognized by the Bombay Government is that the enhancement should fall far short of the rise of price on which it may be based. Thus in the Karmala taluka of Sholapur a rise of 35 p. c. was taken against a rise of prices amounting to 100 p. c." Under this principle the rise in the rates of assessment in the Tando Sub-Division should have been something like 14 p. c. Yet the rise has as a matter of fact been as much as 33 p. c. in many cases. The annexed table shows that the rise in rates of assessment is in the Badin taluka from 20 to 33 p. c., in the Matli taluka from 22 to 33 p. c., in the Tando Bago from 11 to 25 p. c. and in Guni from 0 to 14 p. c. This rise is in many cases abnormal. It will be seen that even poor villages of the third group in the Matli taluka have undergone the highest rise of 33 p. c.

Taluka.	Group	Old rate of assessment per acre.	New Rate.	Percentage of increase.	Average.
Badin	1st	3 0 0	4 0 0	33 p.c.	25.5
	" 2nd	2 12 0	3 8 0	27 p.c.	
	" 3rd	2 8 0	3 0 0	20 p.c.	
	" 4th	2 4 0	2 12 0	22 p.c.	
Tando Bago	1st	3 0 0	3 12 0	25 p.c.	16 p.c.
	" 2nd	2 12 0	3 4 0	18 p.c.	
	" 3rd	2 8 0	2 12 0	10 p.c.	
	" 4th	2 4 0	2 8 0	11 p.c.	
Matli	1st	3 4 0	4 0 0	23 p.c.	26 p.c.
	" 2nd	2 12 0	3 8 0	27 p.c.	
	" 3rd	2 4 0	3 0 0	33 p.c.	
	" 4th	2 4 0	2 12 0	22 p.c.	
Guni	1st	3 8 0	4 0 0	14.7 p.c.	5.5 p.c.
	" 2nd	3 4 0	3 8 0	7.7 p.c.	
	" 3rd	3 0 0	3 0 0	Nil	
	" 4th	2 12 0	2 12 0	Nil	

19. The Association has just stated above that the rise of 43 p.c. in prices is very doubtful. The Association will now proceed to make good this statement. All through, the Commissioner-in-Sind's process has been to take the figures of the last five years and pit them against those of the preceding five years. In the calculation of prices, this process is not unfair, for, ordinarily, prices rise gradually year by year. This process was however abandoned by the Commissioner-in-Sind in arriving at the rise of prices. Instead, he struck the average of the last six years and compared it with average of the preceding eight years. The Association is unable to understand the reason of selecting these averages, unless the object is to swell the rise as much as possible. The Association will however adopt the two following methods. one of pitting the average price of the last quinquennium against the average price of the preceding quinquennium and the other of pitting the average price of the last quinquennium (the Commissioner's period) against the average price of the preceding nine years. The following two statements exhibit the rise under the aforesaid methods.

Statement showing prices of paddy in the two quinquenniums side by side.

[These figures are taken from the Commissioner's statement at page xviii]

Year.	Rate per maund.	Year	Rate per maund	Remarks.
1903-04	Rs. A. P. 1 2 0	1908-09	2 2 0	
1904-05	1 7 0	1909-10	1 8 0	
1905-06	1 7 0	1910-11	1 8 0	
1906-07	1 8 0	1911-12	1 14 0	
1907-08	2 4 0	1912-13	1 15 0	
(1) average	1 8 9	Average	(2) 1-12-7	
		Percentage of increase of (2) over (1)	15.39	

Statement showing prices of paddy in the last quinquennium and the preceding nine years side by side.

[These figures are taken from the Commissioner's statement at page xviii].

Year.	Rate per maund.	Year.	Rate per maund.
1899-1900	1 0 0	1908-09	2 2
1900-1901	1 2 0	1909-10	1 8
1901-1902	1 7 0	1910-11	1 8
1902-1903	1 8 0	1911-12	1 14
1903-1904	1 2 0	1912-1913	1 15
1904-1905	1 7 0	(2) average	1 12 7
1905-1906	1 7 0	Percentage of increase of (2) over (1)	25.6
1906-1907	1 8 0		
1907-1908	2 4 0		
(1) average	1 6 9		

20. These statement show that the rise in prices has been not 43 p.c. but only 15 p. c. if only the last decade is taken into consideration, or 25 p. c. if the larger period of four years more is accounted for. If the evidence of the Government of India as regards the principles followed by the Bombay Government in revising rates, is correct, the rise in rates should be very much less viz. only 5 to 8 p.c. and not as much as 20 to 33 p. c. The Association cannot lay too much stress on the wise words of Government of India viz. "the true function of Government is to lay down broad and generous principles for the guidance of its officers with becoming regard to the traditions of the province and the circumstances of the locality, and to prescribe *moderation in enhancement and sympathy in collection.*" (Vide Land Revenue Policy p. 48).

The temptation to increase rates of assessment because of the rise of prices of produce, should be counterbalanced by the desire of maintaining and not lowering the standard

(p. xviii) showing this increased expenditure which in the last five years has increased by 20 p. c. (it equals about Rs. 20,000 per annum) over the average expenditure of the preceding five years. He further shows that during the last 3 years the increase is Rs. 40,000 or 40 p. c. and that is another reason according to him for increasing the rates of assessment.

22. The Association humbly submits that the average annual increase of Rs. 20,000 a year on clearance or even of Rs. 40,000, if the last 3 years figures alone are taken into consideration, has been more than sufficiently compensated by the annual increase in the assessment of the four talukas which has accrued to Government and which according to the following statement amounts to Rs. 46,948-11-10. It cannot therefore afford any justification for increasing rates of assessment.

Statement showing increase of assessment.

[The figures are taken from the Commissioner's revised appendix xiii p. p. viii and ix.]

Year.	BADIN.	TANDO BAGO.	GUNI.	MATIL.
1902-03	222088-5-0	157332-3-0	131389-13-0	88313-12-0
1903-04	253857-5-0	183996-11-0	201455-8-0	86645-5-0
1904-05	227149-7-0	161727-3-0	182888-13-0	80593-2-0
1905-06	254251-6-0	212292-11-0	215989-5-0	91797-15-0
1906-07	275109-1-0	220824-0-0	215583-3-0	112046-4-0
(1) Average	246491-1-7	187234-9-0	189451-5-0	91879-4-4
1907-08	235333-0	171513-8-0	164231-2-0	88801-9-0
1908-09	242621-3	185252-14-0	196509-5-0	116790-7-0
1909-10	271375-11	197363-13-0	217547-3-0	104385-0-0
1910-11	276503-4	193588-11-0	206290-4-0	106888-2-0
1911-12	315711-1	204100-14-0	231692-12-0	108215-9-0
(2) Average	268308-13	186363-14-4	203254-2-0	103876-2-2
Excess or deficiency of (2) over (1)	+ 21817-12	- 870-11-0	+ 13802-13-0	+ 11998-4-10
				Total excess 46948-11-10

23. *Hajipur Bund.* The argument that the Hajipur bund has been strengthened by the P. W. Department at an average annual cost of Rs. 53,025 during the last five years as against an annual expenditure of Rs. 7,273 during the preceding five years has been briefly but ably answered by Mr. Moysey at page 32 in the following words. "Expenditure on the Hajipur bund is also excluded from consideration because it is in the nature of an insurance against a loss such as that of Rs. 78,883, which the State suffered in 1906-07 from the Budhka Takar breach in this (the Guni) taluka alone, besides the remissions (which I believe were extensive) granted on account of floods from the same breach in the Karachi district." The Association fully concurs in this view which in its humble opinion is the only right view. If Government will not prevent breaches in the river bank, it can only get precarious revenue and in order to ensure a more certain income, if Government spends money, it must be set off against its ordinary revenue which is assured thereby. Moreover the Association is humbly but clearly of opinion that the Hajipur bund has only secured a part of the Guni taluka while the other three talukas are not affected by it in the least. The Mirpur Bathoro and Jati talukas of the Karachi district are no doubt affected by it as shown by Mr. Moysey (vide p. 14 of his report) but the talukas of Tando Sub-Division except Guni have derived no benefit from this bund having been made more secure. Nor can the Association put much faith in the security offered by this bund, for the river Indus has a mighty force and the catastrophe in which it enveloped the city of Dero Gazi Kkan shows the futility of putting too much faith in a bund of this kind. There is no knowing when the Hajipur bund will not be breached again. Sufficient time has not yet elapsed since the last breach (1908) to enable any one to predict that it will stand us in good stead when the river is in high inundation.

24. The Association having exhausted the arguments in para 2 of the Commissioner's letter will now briefly touch upon his para 3. In this para, the damage done by rats is shown by the Commissioner-in-Sind to have been slight in the last five years. It is very

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possible that the figures of his statement at p. xvii escaped his attention. He has referred to the damage of 1909 which entailed remissions of Rs. 3,000 in the Badin taluka but the Association notices that he has overlooked the damage by rats in 1907 which entailed remissions to the extent of Rs. 7,942. In Guni, it is stated that no real damage has been caused except in the year 1910. This is true but the extent of the damages was so great as to eclipse the damage of several years put together. It resulted in remissions of Rs. 16,319. Of all the Sub-divisions of the Province, the Tando Sub-division has been most infested with rats; it has become their very home. Numerous rat holes are to be found in every rice field and the damage by rats is going on from year to year resulting in reduced produce but it is only when the pest breaks out in an epidemic form and damage is caused on an extensive scale, that it comes to the notice of Government when remissions are applied for. The zemindars have been accustomed to look upon the rat pest as the condition of the agricultural life in the Sub-Division and the description given by Mr. Moysey whose powers of observation were equalled by his inward perception has not exaggerated the ravages of this most pernicious insect. Mr. Pratt Collector of Hyderabad bears testimony to this fact in his review of the Badin report in the following words:—" But after making all allowances, it is undeniable that the taluka has suffered and is likely to suffer severely from the depredations of rats and this loss is a factor which must be seriously considered in any revision of the rates."

25. This Association has no desire to depreciate the beauty and the utility of the Fuleli canal which irrigates the main portions of the Tando Sub-Division but the service it renders is considerably exaggerated when it is compared to Ghar, Bogari and Western Nara, and it is stated that " there is an absolutely certain and abundant supply in the Fuleli canal throughout the inundation season, and at the very time when the rice crop in Upper Sind is liable to be ruined by a rapidly falling river." The Fuleli canal depends for its supply upon the Indus river and if the river is low in the inundation

season, the Fuleli canal is bound to be low also. The rise and fall of the river must affect this canal as well as other Sind canals. The supply cannot from the very nature of things be either certain or abundant. The Fuleli canal has on many an occasion brought a low supply in the commencement of the cultivation season with the result that transplantation of rice seedlings has had to wait and wait till the river has risen and sent more water into the canal. On other occasions at the conclusion of the season, the canal has failed when water was wanted most, because the river fell suddenly. Every cultivator knows that the supply of water in the Fuleli canal is as precarious as in the river itself. The remissions due to drought are in other words due to the failure of the Fuleli canal. In the year 1907-08 which is the very first year of the last quinquennium, the figures of remissions due to drought in Guni taluka stood at Rs. 24,688, when the Fuleli canal behaved very badly. In 1899-00, the remissions due to this head in Guni taluka amounted to Rs. 21,253 and again in 1902-03 the figure swelled to Rs. 44,019. The canal is therefore as treacherous as the river and the supply in it can by no means be called absolutely certain and abundant."

26. The Commissioner-in-Sind distinguishes the Fuleli canal from the other canals further by showing that it is a perennial canal while others are not. The perennial flow however is of no use to rice crops which alone are affected by the Commissioner's proposals and which the Association has been considering. At page 5 of his report Mr. Moysey shows that the perennial flow is intended to benefit the sugarcane, gardens and rabi crops only, for it has to be raised by wheels to reach them. Last year, however, the winter supply of the Fuleli was cut off by the silting up of its source, and the gardens, sugarcane and rabi crops suffered heavily. Who can tell when the canal will not play the same trick in the future?

27. The Fuleli Escape is then mentioned as having benefitted the Badin taluka and this has been advanced as a reason for adding to the rates of assessment. The construction of the Escape was undertaken to stop the

recurrence of breaches from canals. It was like the Hajipur bund an insurance against the loss of revenue which Government suffered every now and then. The Escape has given the Government a more certain income from the Badin taluka and Mr. Moysey, the Association submits, rightly discarded the cost of its construction as affording any justification for increasing rates of assessment (vide footnote p. 32 of his report).

28. In para 6 of his letter, the Commissioner-in-Sind has put the average yeild per acre of rice lands at 16 maunds, out of which the zamindar gets 8 maunds, equal in value to Rs. 15, and the net income of the zemindar at Rs. 10 per acre after he has spent Rs. 2 on cost of cultivation and paid Rs. 3 for it as assessment to Government. If therefore only Re. 1 per acre is taken from the zemindar in the shape of increased assessment, it is only 1/10th of his profit and not more. This argument if correct is very fascinating, but the Association ventures to say that the facts upon which it has been built up are wholly wrong. The average yield per acre is not 16 maunds of paddy at all, and the Association must express its surprise at its having been pitched so high. The Commissioner-in-Sind has given no data for his statement, but has contented himself by merely saying that during his tour he did his best to ascertain this average. The Association is therefore compelled to challenge the accuracy of this statement and offers to prove by actual reference to zemindars' books or actual experiments on site that the average yeild per acre of paddy is not 16 maunds but only 10 maunds at the most. In arriving at this average, lands of all the four groups have to be taken into account and also good as well as bad years should be thrown into calculation. The danger of merely theorizing in the office room without making crop experiments is well known. The Association will not therefore merely meet one statement with another, but will humbly invite Your Excellency to order in the next cold weather regular crop experiments in typical fields of the villages of each group with the help of zemindars and find which of the two averages is correct. The Association will stake its reputation that on such experiments being made, the average

yield per acre of rice lands will be discovered to be less and not more than 10 maunds. The Association has in the statement below para 19 of this Memorial shown the average price of paddy to be Rs. 1-12-7 at which rate the money value of 10 maunds is 17-13-10. One half of this goes to the cultivator under the batai system and the zamindar gets the other half viz. Rs. 8-14-11. Out of this, the zamindar has to pay not only for the cost of clearance and bund work which the Commissioner has estimated at Rs. 2 per acre, but which the Association estimates at Rs. 2-8-0 per acre (for clearance has in thousands of water-courses to be done for several miles before the water reaches the rice beds, and clearance labor is getting now more dear) but the zamindar has to pay his kamdar (the supervisor and his munshi (accountant) and to provide and feed horses for them, to ride about, which comes to about Rs. 1-8-0 per acre. Evidence of respectable zamindars can be adduced to show that this cost is not overestimated. Adding to this the assessment of Rs. 3 per acre and annas 3 for local fund cess, the total comes to Rs. 7-3-0 per acre, leaving to the zamindar only Rs. 1-11-11, out of which if the Government will take away Re. 1 and the local fund will take away anna one, the zamindar will have, as his profit, only 10 annas and eleven pies or say 11 annas per acre. This is far too small and will not suffice to pay the zamindar's personal cost of supervision, much less any interest upon the capital he invests in the land. The following proposition laid down by the Government of India at 46 of the Land Revenue Policy is one which the Association begs to commend to Your Excellency in determining the rise in rates: "That in areas where the state receives its land revenues from landlords, progressive moderation is the keynote of the policy of Government and that the standard of 50 p. c. of the assets is one which is almost uniformly observed in practice and is more often departed from on the side of leniency than of excess." In the humble opinion of the Association this standard has been wholly departed from in the case of the sanctioned rates.

29. That the average profit of the zamindar is about Rs. 1-11-0 per acre is proved by

another argument which the Association thinks is indefeasible. The subletting value of land in Guni is Rs. 1-2-2 per acre, in Badin 1-9-0, in Tando Bago 1-3-6 and in Matli 1-8-3 (vide appendix vii attached to Mr. Moysey's reports pps. 44, 24, 21, and 24 respectively). The difference between these and the afore-said average profit of Rs. 1-11-0 is the profit of the lessee. The subletting values quoted above teach another very valuable lesson. While in the Presidency proper, the subletting value is generally more than double the rate of assessment (vide statement at page 80 of the Land Revenue Policy), in the Tando Sub-Division, it is less than one-half. This circumstance alone ought to put the Government upon its guard in increasing rates of assessment. Well may the Government pause and inquire why the subletting value is so very small. Is the soil so poor, and if it is, is the rate of assessment already in force excessive or deficient?

30. A very strange side-light is thrown upon this question by the figures of the exports of rice from this tract. The Association regrets, it has not got figures of later years but at pages 2 and 3 of Mr. Moysey's report on Guni, the figures of export from the various Railway stations of the subdivision are given for the year 1907. The total exports of rice amounted to 354,073 maunds. The remainder of the output of the year must be considered to have been consumed within the sub-division. The value of the exports may safely be taken to represent what the agricultural community saved, after the wants of the local food supply had been satisfied. In the year under question, the area under rice cultivation was 191,013 (vide appendix XI of Mr. Moysey's report). The exports thus amounted to less than 2 maunds per acre, the price of which is less than Rs. 3-8-0. If this is consumed in paying assessment, the Zemindar's profit is zero.

31. If to the exports is added the estimated consumption of rice by the population of the sub-division, we get the total output. The population of the Tando sub-division was 291,816 in the last census and 291,052 in the previous census. The mean of the two figures viz. 291,434 may well have been the popula-

tion in 1907. Supposing one half the population to be adult and the other to be child and supposing each adult consumes of rice alone one lb. and each child $\frac{1}{2}$ lb. per day, the total consumption in a year amounts to 972,907 mds. Adding to this the quantity exported we get the total output of 1,326,980 maunds. This divided by the acreage under rice noted above, gives the yield of 6.9 maunds per acre. Now a maund of rice is equal to one and half maund of paddy. The average yield per acre is thus 10.3 maunds of paddy which fully corroborates the estimate formed by the Association. If any more corroboration of the average yield per acre is wanted, it is supplied by Mr. Pratt one of the ablest Collectors that have served in the Hyderabad District. In his review of Mr. Moysey's report for Guni taluka, Mr. Pratt says (page 92) "moreover it must be remembered that the average rice outturn per acre in these "Lar" talukas is far inferior in quantity as well as in quality to that in the best rice fields of Larkana. Half a Kharar or 30 kasas would be an excellent crop." A kharar in Guni taluka is equal to 20 maunds and half a kharar is 10 maunds. So the Association is fortified in its estimate of average outturn per acre by the evidence of Mr. Pratt also.

32. The Association will now deal with the argument furnished by the comparison of the rice producing tract of this division with that of Khipro, Umarkot, Larkana and Upper Sind. At the very outset, the Association will deprecate comparisons of talukas which differ widely from one another in climate, soil, situation, water supply, and population. The local conditions of the talukas with which comparison is sought to be instituted are totally different. One great difference between Larkana and upper Sind on the one hand and the "Lar" on the other hand is, that the rice of the former is far superior both in quality and quantity as noted by Mr. Pratt. The result is that the sub-letting value of land in Larkana is Rs. 7 (vide Appendix VII of the Revision Survey settlement of taluka Larkana) or 5 or 6 times as much as in the Tando Sub-Division. This glaring inequality between the two cannot be got rid of by an off-hand statement that the water supply of Jacobabad is inferior. If the water supply were inferior, the outturn per acre would also

be less which it is not. The water supply of Larkana however is not inferior and yet the inequality is so great. Another great and glaring difference between the two tracts is that in Larkana and Jacobabad the rat pestilence is conspicuous by its absence. Nor is that country liable to flood from the river or the rains. Total average annual remissions in Larkana excluding fallow remissions amounted to Rs. 2,340 or 6 per cent of the gross assessment. (Vide p. 4 of the Larkana revised settlement). In Guni the average annual remissions as noted in para 14 amounted to Rs. 13,785 or 6.2 p. c. of the assessment or ten times as much as in Larkana.

33. Comparison has then been instituted with Khipro and Umarkot. The average output in Khipro is 45 kasas equal to 18 maunds. (In this country a kharar of 60 kasas is equal to 24 maunds) vide Revised settlement of Khipro p. 28. The ruling rate of Khipro paddy is now about Rs. 2-8 per maund. Again neither rats, nor floods, nor drought cause so heavy a damage in these talukas. The average annual remissions in Khipro due to rats was only Rs. 50 and the total average annual remissions only Rs. 2,396 or 1.3 p.c. on gross revenue collections (vide p. 11 and 12 of the Khipro report).

34. The Association has no desire to multiply instances of the distinguishing features of the various talukas with which comparison has been made. In one word, the comparison is impossible. The talukas of Tando sub-division offer a contrast to others and not a comparison.

35. An argument has been advanced that rice ought to be taxed more because it takes twice as much water as any other crop. If this argument were pursued to its logical conclusion, the result will be that rice cultivation will not be replaced by any other crop and the lands will run to waste. The Association humbly submits that the low lands of Tando sub-Division are only fit for growing rice. Nothing else will grow in them, neither Cotton, nor Juari nor Bajri. One strong shower of rain will swamp and ruin these crops. Rice is an aquatic plant and stands the flood-

ing better than any other plant, and as flooding is the rule and not exception in low lands, rice alone can be grown in them. It is rice which pays the handsome revenue which Government gets and which the people live upon. Stop rice and you stop all cultivation. If therefore rice takes twice the water that is taken by any other crop, it is because it requires that much water and the assessment should be in proportion to the average out-turn and not to the quantity of water consumed. It is the margin of profit by which the rate of assessment is to be measured. Moreover it has to be borne in mind that there is no manure in the country, and lands on which crops like Cotton, Juari and Bajri are grown have to be left fallow for two years and cultivated in the third. Rice however can be and is grown from year to year and it is therefore that the revenue of Government is steady and abundant. If nature allowed the substitution for rice of other crops, only one third the area under rice could be brought in any year under cultivation, and the revenue of Government would go down by a heavy fall. Rice is thus in a way a kind of intensive cultivation which Government so much advocates and any offer of discouragement to it in the way of high assessments, because of the larger consumption of water, will only serve to put an end to this sort of intensive cultivation.

36. Another argument which the Association wishes to notice is that the present rates have been in force in Badin for 27 years, in Guni for 30 years and in Tando Bago for 26 years. An increase therefore in the Commissioner's opinion is necessary. The reply is that every settlement is guaranteed for 10 years after which the settlement is revised. At the previous revisions no grounds were forthcoming for any increase, and therefore the old rates were maintained. It is therefore the last settlement, the period of which has now to be taken into account, and the conditions which have prevailed in that period have to be thought over in proposing increases and decreases. The last period has been, as compared to the previous, fraught with ravages by floods, drought and rats in a far greater degree than before, and the mere argument therefore that the rates have been

in force for a long time only looks into things on the surface and leaves the causes which lie buried deeper, unnoticed and untouched.

37. The Association deeply regrets that the proposals of the Settlement Officer supported as they were by the Collector, for reducing the rate on rabi bosi crop were not favourably entertained by the Commissioner-in-Sind. His reason for rejecting the proposals was that they were not made in the interests of the Zemindars but in those of Government. The Zemindars, the Commissioner said would never give up rice cultivation and resort to barley and inferior oil seeds in rabi bosi. The Commissioner was no doubt right in this statement, but what he omitted to consider was, that the Zemindars in this part of the country very much like to grow Jambho oil seed in those rice lands which have borne repeated rice crops and require to be left fallow. In these fallows they plant this seed in order that it should restore to the soil its lost fertility or in other words because the Jambho is a good rotation crop, owing to its leguminous nature. (Vide Mr. Pratt's remarks at p. 48 of the Badin report). The produce of the Jambho crop in these fallows, however, is not generally sufficient to defray even the amount of assessment, and therefore the Zemindars are at present deterred from resorting to this recuperative process, because of the heavy rate of assessment. If the rate is reduced, the beneficial effects of this crop will be apparent in several ways. Firstly, the zemindars will have derived a benefit by improving their exhausted soils, secondly the water which runs to waste will be utilized, thirdly the total income of Government under this head (rabi bosi) will have materially increased owing to the larger area which will be brought under jambho crop every year.

38. By how much the rabi bosi rates should be reduced is a question which the Association has anxiously considered. The reduction of 4 to 6 annas per acre will in the humble opinion of the Association do little good. The reduction should be substantial and if one rupee is thought too much, the reduction should at least be 12 annas per acre. Government might make the experiment for

three years and see whether the expectations formed by the Association are not realized.

The Association readily apologizes to Your Excellency for the length of the representation, but looking to the importance of the subject and bearing in mind the variety of arguments it has reviewed, the length has become inevitable. The Association trusts that Your Excellency will be pleased to give to this petition Your most careful and sympathetic attention.

For which act of kindness the Association will feel most grateful.

Your Excellency's most
humble servant.

President Jagirdars and
Zamindars' Association
Tando Sub-Division.

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