ADDENDA AND CORRIGENDA TO THE SURVEY AND SETTLEMENT MANUAL, VOL. III.

(Sanctioned by G. R. No. 4397, dated 3rd July 1903, R. D.)

Page 164 of the Appendices.

I.

To Rule 14-A

add after "preceding rule."

"The scale of remuneration proposed will be sanctioned by the Collector, except when extra allowances are proposed for pátels, in which case the sanction of the Commissioner should be obtained to the grant of the extra allowances."

II.

To Rule 14-B at end

add—

"The revised salaries will be communicated to the Collector for sanction, and when necessary under Rule 14-A, the Collector will obtain the previous sanction of the Commissioner."

III.

In foot-note (1)—

Substitute

(1) the words "sanctioned by proper authority" *for* the words "sanctioned by Government" and (2) the words "(G. Rs. No. 4951, dated 1st July 1895, and No. 5941, dated 26th August 1902)" *for* the words (G. R. No. 4951, dated 1st January 1895).

THE

SURVEY AND SETTLEMENT ~~MANUAL.~~

VOLUME III.

RELATING TO

SYSTEM OF SETTLEMENT UNDER THE REVENUE SURVEY

OF THE

BOMBAY PRESIDENCY.

Compiled by Order of the Government of Bombay.

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PART III.—SETTLEMENT.

TABLE OF CONTENTS TO PART III.

SETTLEMENT.

Para.	SUBJECT.	Pages.
	INTRODUCTORY REMARKS.	
1	Preliminary	1
2	Measurement and classification operations	,,
3	Barsát Tapásni or the recess examination	,,
4	Operations comprised in the Settlement	1—2
5	Pôt Paháni	2
	Order in which the several operations are carried out ...	,,
	Calculation of Akár	,,
	Completion of the Pôt Paháni and preparation of the Vasul Báki Patrak	,,
6	Contents and arrangement of this part	2—3
	CHAPTER I.—SUBMISSION OF SETTLEMENT PROPOSALS. SETTLEMENT REPORT.	
1	The Superintendent to submit settlement proposals ...	4
2	Area to be included in a settlement proposal ...	,,
3	Points discussed in a settlement report	5
4	Information comprised in each head and the source from which it is taken	5—6
5	Proposals as to grouping and rates	7
6	Concluding part of the report	,,
7	Form of notification showing existing and proposed maximum rates	,,
8	Submission of Settlement Report	8
9	Printing of settlement correspondence	,,
10	Date of submission of Settlement Report	9
11	Operations after the rates are sanctioned by Government .	,,
12	Old practice—Preliminary and final reports	9—10
	CHAPTER II.—PÔT PAHÁNI.	
1	The Pôt Paháni defined	11—12
2	The object of the Pôt Paháni and the agency employed on it	12
3	Additional hands to be employed where necessary ...	,,
4	Survey records to be furnished to the Mámlatdár ..	12—13
5	Test of the Pôt Paháni	13
6	Return of progress made in the Pôt Paháni	,,
7	Date of completion of the Pôt Paháni to be fixed ..	,,
8	Forms and statements to be filled in by the establishment	14
9	The Pôt Paháni forms	,,

Para.	SUBJECT.	Pages.
	CHAPTER III.—Calculation of Rates and Assessment.	
1	Calculation of A'kár, completion of Akárband and Vasul Báki Patrak	15
2	Points considered in working out the Akár	15—16
3	Items 1 (area) and 2 (classification valuation) explained ...	16
4	Item No. 3 (maximum rate)	,,
5	Káim Dar or rate of Assessment	,,
6	To find the Dar from the classification valuation ...	16—17
7	How the Akár is worked out	17
8	Process of working out the Akár	,,
9	Illustrations	17—18
10	Practice in the Deccan and Konkan districts before 1877 regarding the calculation of Akár	18
	Distance from village scale—Factor No. 4	,,
11	Practice in the Southern Marátha Country and Gujarát districts relating to calculation of Akár	18—19
12	Jantri explained	19
	Rate Jantri	,,
	Akár Jantri	,,
13	Object of the Dar Jantri and its advantages ...	19—20
14	Disadvantage of a Jantri	20
15	The Gujarát rate Jantri	,,
16	Kachha Akár	,,
17	Pakka Akár	,,
18	Dharsod scale	20—21
19	Its application	21
20	Old Dharsod scale sanctioned. Revised scale introduced in 1873	,,
21	Illustrations	22
22	Completion of the Akárband. Its examination by the Survey Daftardár	,,
	Practice followed in different surveys	,,
	Gujarát Survey.	
23	Illustrations	23—24
24	Gujarát rice land	24—26
25	Other kinds of lands in Gujarát	26
	Deccan Survey.	
26	Deccan and Konkan Survey practice	27
27	Illustrations	28—29
28	Comparison of two Jantries of one and the same maximum rate	30
29	Deccan Survey. Old rice	31
30	Deccan Survey. New rice	32—33
31	Motasthal and Pátasthal lands	33

Para.	SUBJECT.	Pages.
	KONKAN SURVEY.	
32	Konkan Survey practice	34
33	Rice rating	"
34	Nawkird or new rice rating	34—35
35	Other lands	35
	CHAPTER IV.—ANNOUNCEMENT OR INTRODUCTION OF RATES, JAMÁBANDI.	
1	Procedure preliminary to the announcement or introduction of rates	36
2	Notification to be read out at the announcement ...	36—37
	Announcement of rates	"
	Hearing of complaints	"
	Assignment of lands for special purposes	"
3	Survey or Settlement Jamábandi	37
4	Date within which the settlements should be introduced ...	38—40
5	View taken by Government	40—42
6	Variation in practice followed in different surveys ...	42—44
7	Provisions of the Land Revenue Code on the subject ...	44—45
8	Present law on the subject explained	45
9	Further remarks	45—46
	CHAPTER V.—COLLECTION OF INFORMATION AND PREPARATION OF STATISTICAL AND OTHER APPENDICES TO THE SETTLEMENT REPORT.	
1	Importance of statistical information in connection with fixing the revenue demand recognized from the beginning	47
2	The subject referred to in the Joint Report, 1847 ...	47—48
3	Rules for the collection and compilation of statistical information	48
4	Statistical information collected during the classing operations	49—50
	The procedure followed in different surveys	"
	Desirability of giving statistical information with every revision Settlement Report	"
5	Colonel Francis' opinion	50—51
6	Government orders on the subject	51
7	The attention of the Survey Commissioner again called to the subject	"
8	Forms of statistical returns fixed	51—52
9	Government sanction the forms of statistical returns ...	52
10	The system followed in all surveys	"
11	Departmental orders on the subject	52—53
12	Want of uniformity in the matter in the Northern Division	53—54

Para.	SUBJECT.	Pages.
	CHAPTER V—*continued.*	
	Introduction of Southern Marátha Country forms in the Northern Division	53—54
	Revision of the Appendices to the Settlement Report ...	"
	Extension of the forms of Appendices to the Konkan and Gujarát Surveys	"
13	Forms of Appendices	54
	CHAPTER VI.—GROUPING AND RATING.	
1	Grouping principles	55—56
2	Object of grouping	57
3	Formation of groups	"
4	Fixing of maximum rates	58—59
	CHAPTER VII.—INTERIM OR PROVISIONAL SETTLEMENT.	
1	Introduction of a provisional settlement into the Mádha Táluka as a special case	60
2	Government declined to sanction rates on a sketch report or to make the Mádha precedent of general application...	"
3	Colonel Anderson's scheme of interim settlement ...	60—61
	Colonel Francis opposes the scheme	"
4	Fresh scheme of interim settlement proposed by Colonel Anderson in 1881	62
5	Opinions of the Commissioners and the Legal Remembrancer on Colonel Anderson's scheme	62—63
6	Government reference calling on the Survey Commissioner to expedite the submission of Settlement Reports ...	63—64
7	The Survey Commissioner explains the cause of delay, and suggests a new plan to meet the wishes of Government .	64—65
8	Government orders on the above plan	65—66
9	Question of the desirability or otherwise of the publication of notification inviting petitions of objections to Revision Settlement proposals	66—67
10	Opinions of the Commissioners of Divisions and of the Survey Commissioner on the form of notification inviting objection petitions	67—68
11	Plan suggested by Government	68
12	Difficulties in giving effect to the Government plan. The question again referred to the Divisional Commissioners for consideration and report	68—70
13	Final orders of Government on the subject	70—71
14	General principles for future guidance	71

Para.	SUBJECT.	Pages.
	CHAPTER VIII.—Extension of the Survey Settlement principles to.	
	(1) *Alienated Villages.* (2) *Native States; Villages held on Political Tenures (Saranjáms and Jághirs).*	
1	First proposal for the survey of alienated villages ...	72
2	The Court of Directors' Despatch on the subject ...	,,
3	Government orders on the proposal	72—73
4	General rules for the survey of alienated villages ...	73—74
5	Provisions of the law on the subject of the survey of alienated villages	74
6	Extension of the above orders to Jághir villages and Native States	,,
7	Orders as to the cost of surveying Native States ...	75
8	Publication of the above orders	76
9	Application of the above orders to alienated villages ...	,,
10	Orders of 1851 not superseded	,,
11	Position under the above orders	77
12	Fixing survey rates for alienated villages	,,
	Special settlement report for Inám villages dispensed with ..	,,
13	Special sanction for the introduction of rates into alienated villages not necessary	,,
14	Present practice	78
15	Granting of powers to Inámdárs	,,
16	Powers under Act IV of 1868 not to be conferred ...	,,
17	Powers not to be granted until the villages are surveyed and settled	,,
18	Provisions of the Land Revenue Code on the subject ...	78—84
19	Principles to be observed in settling Inám villages and Native States	84—85
20	Further correspondence on the subject	85—86
21	The above orders re-affirmed	86—87
	CHAPTER IX.—Pôt Khará'b.	
1	Pôt Kharáb defined	88
2	Cultivation of Pôt Kharáb exempt from assessment ...	,,
3	Legal provisions on the subject	88—89
4	Liability to assessment after the expiration of guarantee ...	89
5	Increases in revision due to assessment of Pôt Kharáb ...	89—90
6	Government policy in the matter of assessing Pôt Kharáb .	90—91
7	Orders of the Government of India on the subject ...	91
8	Re-classification to be final	,,
9	Course recommended for dealing with Pôt Kharáb ...	92—93
10	Final orders on the subject	93
11	Provisions of the Land Revenue Code regarding Pôt Kharáb.	,,

Para.	SUBJECT.	Pages.
	CHAPTER IX.—Pôt Khara'b—*continued.*	
12	General policy of Government in future revisions ...	94
13	Departmental rules on the subject of Pôt Kharáb ...	,,
14	Recognition of the occupant's rights to Pôt Kharáb ...	95
	CHAPTER X.—The Distance from Village Scale.	
1	The Distance from village scale explained	96
2	Its guiding principles	96—97
3	The object of the scale	97
	Points considered in applying the scale	,,
4	Scale affects dry-crop assessment only	,,
5	Three kinds of scales	97—98
6	Practice in different surveys	98
7	Gujarát Survey	98—99
8	Deccan Survey	99
9	Southern Marátha Districts	,,
10	Fixing and confirming the scale	99—100
11	Application and effect of the scale explained	100—101
12	Application of the scale in deserted villages and towns ...	102
13	Orders for the preservation of the scale	,,
	CHAPTER XI.—Pa'rdi Lands.	
1	Párdi land defined	103
2	First reference to Párdi lands	,,
3	Exemption of Párdi lands from assessment	,,
4	Practice in several districts	104
5	Practice in the Konkan	,,
6	Treatment of Párdi lands in Gujarát	104—105
7	Revenue Commissioner's remarks	105
8	Limit of rent-free Vádas in the Kaira tálukas ...	,,
9	Extension of the limit to the Surat District	106—108
10	One-fourth acre limit of rent-free Vádas in Broach ...	108
11	Special limit in Bhil and Kali-Paraj villages ...	,,
12	One-half acre limit of rent-free Vádas in Hálol táluka ...	108—109
13	Legal provisions relating to Párdi lands first introduced ...	109
14	The maximum admissible area of rent-free Párdis ...	,,
15	Question of surveying and assessing Párdi lands ...	109—110
16	The extent and scope of the above orders explained ...	110
17	Treatment of Párdi lands in districts revised before 1884 .	110—111
	Treatment of Párdi lands in districts revised after 1884 ...	,,
18	Treatment of Párdi lands in Ahmedabad and Kaira ...	111
19	Do. in Surat	,,
20	Do. in Konkan Districts ..	,,
21	Special treatment of Párdis in Ratnágiri	,,

Para.	SUBJECT.	Pages.
	CHAPTER XII.—Well Assessment—Section I.	
	Lands irrigated by wells, &c., and the introduction of the system of subsoil water classification.	
1	Taxation of wells under old Government	112
2	Additional assessment on lands possessing wells under the Native Rule	,,
3	Old plan adopted at the original survey	112—114
	Imposition of a separate Bágáit rate	,,
4	Bágáit rate to be kept as low as possible	114
5	The principle of imposing additional rate on lands irrigated by wells introduced in the Joint Report	114—115
6	Application of the principles by the Survey explained ...	115—116
7	Practice under the Marátha Rule	116
8	Change in Government policy regarding assessment of lands irrigated from wells	,,
9	Abandonment of existing well assessment recommended by Revenue Officers	116—118
10	Government orders on the Commissioner's suggestions ...	118—119
11	Introduction of the new system at the Revision Settlement.	119
12	Survey Commissioner's suggestion to abolish the cess in Indápur	119—120
13	Remarks by Colonel Francis	120
14	Sir George Wingate's opinion	120—121
15	Well assessment in Indápur	121—122
16	Government orders on the subject	122
17	The principle approved by Government explained ...	122—123
18	Application of the principle	123
19	Extent of application of the principle	,,
20	Do. do. to Indápur ...	,,
21	Do. do. to Mádha ...	123—124
22	Well assessment in Indápur and Mádha revised in accordance with the above principles	124
23	Effect of the above orders	124—125
24	Modification in the above orders	125—126
25	The exact position as regards well assessment in 1874 explained	126—127
26	Provisions of the Land Revenue Code on the subject of well assessment	127—128
	Recommendation by the Survey and Divisional Commissioners as to taxation of wells	128
	Liberal policy of Government as to taxation of wells ...	,,
27	Do. Mode of general application ...	,,
28	Orders on the Jhálod táluka settlement as to well assessment	128—129
29	Origin of the subsoil water classification system ...	129
	Benefits from the system	,,
30	The system compared with that followed in the Southern Maratha Country	129—130

Para.	SUBJECT.	Pages.
	CHAPTER XII.—WELL ASSESSMENT—SECTION I —*continued.*	
	Correspondence between the Government of India and the Bombay Government on the subject of subsoil water classification	129—130
31	Explanation of the system by the Survey Commissioner ...	130—132
32	Remarks by the Bombay Government	132
33	State Secretary's sanction	„
34	Extension of the system to other districts	„
35	Questions raised at the Viramgám revision	132—133
	SECTION II.—*Assessment of Kacha Wells in Gujarát.*	
1	Kacha wells in Gujarát	133
	Assessment of do. at the Original Survey ...	„
2	The practice introduced at the Dholka settlement ...	„
3	Its extension to other tálukas in Gujarát	133—134
4	Collector objects to the assessment of Kacha wells ...	134
5	Reference to Government on the subject	134—135
6	The decision of Government on the subject	135—136
7	Further reference to Government on the subject ..	136
8	Assurance as to assessment of Kacha wells in future ...	„
	SECTION III.—*Dhekudis or Budkis.*	
1	Dhekudi defined	136—137
2	Practice of assessing lands under wells and budkis in the Deccan and Southern Marátha Districts	137
	Plan of assessing lands irrigated by Budkis in the Southern Marátha Country	„
3	Practice in the earlier settled tálukas of Gujarát ...	„
	Dhekudiat lands assessed as bág rates	„
	New system of Dhekudiat assessment introduced in Kaira.	„
4	Extension of the subsoil water classification system to Dhekudiat lands in Jhálòd táluka, Panch Mahál ...	138
5	Extension of do. in Dohad and Hálol, Panch Mahál ...	„
6	Extension of the plan to Hálol táluka	„
7	Government orders on the subject	„
8	Treatment of Dhekudiat lands in the Dholka Revision ...	138—139
	Survey Commissioner's objections to the proposed treatment.	139
	His recommendations	„
9	The Commissioner Northern Division's opinion on the above points	„
10	Government orders on the subject	139—140
11	Settlement of the Dhekudiat question	140
12	Extension of the above principles to other tálukas ...	„

Para.	SUBJECT.	Pages.
	CHAPTER XII.—Well Assessment—Section III. —*concluded.*	
13	Reversion to Bág Rate System proposed in Mátar, Kaira District	140—141
14	Final orders of Government regarding Dhekudiat assessment	141
15	Extension of ditto to Kaira and Ahmedabad	141—142
16	Dhekudiat assessment in the Surat Tálukas	142
17	Do. in Bárdoli Táluka	„
	Do. in other Tálukas	„
	CHAPTER XIII.—Enhancements in Revision.	
	(*i*) *Limits to*— (*ii*) *Provisional relief from*— (*iii*) *Gradual levy of*—.	
1	Origin of the limitations to enhancements in revision ...	143
2	Fall in prices about 1874	143—146
	Limitation of future enhancements and reduction in the existing rates in Poona and Sholápur	„
3	Application of the Limitation Rules to Poona and Sholápur.	146—147
4	Limitations not observed in Násik, Dhárwár, Nagar and Bijápur	147
5	Correspondence between the Bombay Government and the Secretary of State on the subject of limitations ...	„
6	Reply of the Bombay Government	148
7	The Secretary of State's Despatch on the subject ...	„
8	Action by the Government of India	„
9	Provisional relief—The Secretary of State's orders as to three years' remission	149
10	Instructions to the Divisional Commissioners ...	149—150
11	Exposition of the policy of Government as to taxation of improvements	150—151
12	The 1874 limitations made of general application ...	151
13	Why the limitation rules were not made of general application before 1874	„
14	The chief principle underlying the limitation rules explained	„
15	The principle given effect to in Igatpuri for the first time .	151—152
16	The Igatpuri concessions and the extent of their application	152
17	Revisions in the Konkan and the Gujarát Districts ...	„
	The Konkan Districts.	
18	System of concessions adopted in the first Revision Settlement in the Konkan (Khálápur)	153

Para.	SURVEY.	Pages.
	CHAPTER XIII—ENHANCEMENTS IN REVISION —*continued.*	
19	Government sanction, the suggested scheme	153
20	Its application to Karjat	153—154
21	Do. to Panvel	154—155
22	Do. to Pen	155
23	Alibág—Special treatment for—	155—156
24	Government orders on the subject	156—157
	GUJARÁT DISTRICTS.	
25	First revision in Gujarát, Dholka Táluka—concessions in the.	157—158
26	Concessions in other tálukas of Ahmedabad ...	158
27	Extension of the concessions to the Kaira Tálukas ...	„
	General.	
28	Questions regarding nature and extent of limitations and concessions	159
29	Final orders of Government on the subject	159—162
30	Existing systems of concessions, &c., confirmed ...	162
31	Extension of ditto to talukás brought under Second Revision—Indápur	„
	CHAPTER XIV—SURVEY GUARANTEE.	
1	Origin of the Survey Guarantee, ten years guarantee for Indápur	163—164
2	The term subsequently extended to thirty years ...	164—165
3	The Joint Report rule regarding the Survey lease ...	165—167
4	Form of notifying the lease	167
5	Notifying the period of guarantee in the Government Gazette	167—168
6	Provisions of the Land Revenue Code relating to Survey guarantee	168
7	Practice under the Land Revenue Code provisions .. Amendments in the Land Revenue Code provisions, and also in the forms of notifications	169—170 „
8	Present practice	170—172
	CHAPTER XV.—PÁTASTHAL ASSESSMENT.	
1	Definition of Pátasthal	173
2	Pátasthal how distinguished from Motasthal... ...	„
3	Budki	„
4	Pátasthal Irrigation supplemented by wells	„
5	Bandhára—Pacca and Kachha	173—174

Para.	SUBJECT.	Pages.
	CHAPTER XV.—PÁTASTHAL ASSESSMENT —*concluded.*	
6	Pátasthal Irrigation governed by local custom ...	174
7	Government interference to be avoided	„
8	Principles underlying Pátasthal Assessment. Law and orders on the subject	174—175
9	Present law explained	175—176
10	Canal rates not part of the assessment	176
11	Three different ways of charging for the use of water ...	„
12	Irrigation Department system of rating	„
13	Rates charged under section 55 of Land Revenue Code ...	„
14	Fixing the Pátasthal area and its assessment ...	177
15	Right of Government to charge extra rate on additional water-supply during the survey lease	„
16	The Survey procedure of Pátasthal assessment ...	177—178
	Consolidated rates, *i.e.* soil and water-rates combined ...	178
17	Average area assessed as Pátasthal	178—179
18	Permanent, Pherpali and assessed Pátasthal	179
19	Departmental limitation to assessing the Pherpali area ...	„
20	Water-supply from more than one Pát how dealt with ...	179—180
21	Rice irrigated from Páts not assessed as Pátasthal ...	180
22	Upholding the customary usage—the Phad and the Páli Systems	180—181
23	Páli System in the Sátára District	181
24	New factor introduced (by Khánápur orders) in fixing average Pátasthal area	181—182
25	Conflict between Irrigation and Patásthal (*i. e.* survey) systems of rating	182
26	Solution suggested	182—183
27	Survey Commissioner's remarks on the subject ...	183
28	Government orders on ditto	183—184
29	Re-consideration of the Khánápur orders suggested ...	185
30	Government orders on ditto	„
31	Question of modifying the Khánapur orders	185—186
32	Question whether additional supply during the lease to be assessed at crop-rate or consolidated rate	186—187
33	Advocate General's opinion on ditto	187—188
34	Pátasthal assessment in Konkan and Gujarát ...	188
	CHAPTER XVI.—POSITION CLASS.	
1	Position Class	189
2	Origin of the Position Class	„
3	Application of the above principle	189—190
	Departmental orders on the subject	„
4	Supplementary orders on ditto	190—192
5	Enlarged system of Position Class for Sátára and Khándesh	192—193

Para.	SUBJECT.	Pages.
	CHAPTER XVI—Position Class—*continued.*	
6	The above system sanctioned	194
7	Old and New schemes contrasted	,,
8	General Position Class	194—195
	Its application to Khándesh and Sátára	,,
9	Position Class valuation scale as applied to Khándesh and Sátára	195
10	Working of the General Position Classs cheme explained...	196
	Konkan Survey.	
11	Konkan Survey Position Class	197
12	Position Class to lands converted from inferior to superior kind of cultivation	197—198
13	Position Class how recorded in field-books	198
14	Position Class as applied to garden land	,,
15	Difference between the garden and the rabi or varkas Position Class plans	,,
	CHAPER XVII—Detailed Survey of Varkas and Phalni of Varkas and Rabi.	
1	Varkas defined	199
2	Kolába formed part of Thána at the original Survey ...	,,
3	Treatment of Varkas in the first settled táluka ...	199—200
4	Why the Varkas was not measured in detail	200
5	Government disapprove of the Varkas settlement in Khálápur	200—201
6	The Khálápur system of Varkas settlement adopted throughout the Nasrápur Táluka	201
7	Plan proposed to carry out the wishes of Government in Panvel	,,
8	Captain Francis, however, deprecates the wholesale adoption of ditto	201—202
9	Government orders on ditto	202
10	The new plan extended to all the tálukas except Sháhápur and Bhiwndi	203—204
	Additional Varkas applied for in Bhiwndi—Government orders relating to	,,
	Orders as regards Nasrápur	,,
11	Detailed Survey of Varkas in Nasrápur	204
12	Necessity for a detailed Survey felt in other tálukas and the work sanctioned by Government	204—205
	Detailed Survey of Varkas was deferred until revision ...	205
	Ditto carried out in certain tálukas	,,

Para.	SUBJECT.	Pages.
	CHAPTER XVII—Detailed Survey of Varkas and Phalni of Varkas and Rabi—*continued.*	
13	Detailed Survey abandoned except in Sálsette ...	205—206
14	Phálni left undone under the partial Revision Survey ...	206—207
	Government orders on the Alibág Settlement regarding Phálni	„
15	Phálni operations first commenced in Murbád as an experiment	207
16	Carrying out of the Phálni operations in all tálukas ...	208
17	Items comprised in the Phálni operations	208—209
18	Discrepancy between the law and the practice on the subject of Phálni	209
19	Government orders making the law conform to the existing practice	„
	Ratnágiri.	
20	Ratnágiri Varkas lands	209—210
	Detailed Survey of Varkas ordered	210
21	The work entrusted to the Collector, Mr. Crawford ...	„
22	Necessity for accurate survey of rice and Varkas pointed out	„
23	Colonel Anderson's remarks on ditto ...	210—211
24	Government orders directing detailed Survey of Varkas in all the tálukas of Ratnágiri	211
25	In tálukas revised after 1876, Varkas surveyed in detail with ordinary Survey operations	„
	CHAPTER XVIII.—Ma'l lands in the Kaira District.	
1	Mál lands where met with	212
2	Mál land described	„
3	Treatment of Mál lands at the original and Revision Surveys	213—214
4	Final orders of Government on the subject	214
5	Special relief to Mál lands in Revision Settlements ...	214—215
	CHAPTER XIX. (1) *Watans (Service Ináms),* (2) *Fixing of Village officers' remuneration, and* (3) *Ascertainment of excess (wádháwa) in Inám lands.*	
1	Watans—Service Ináms	216
2	Present law as to Watans	„
3	Classes of Watandárs	„
4	District Officers	216—217
5	Officers who perform no service to Government ..	217—218

Para.	SUBJECT.	Pages.
	CHAPTER XIX—*continued.*	
6	Village Officers useful to Government	218—219
7	The principle of settlement explained	220
8	Ascertaining the value of the existing emoluments and fixing the remuneration	220—221
9	Illustrations	221—222
10	Substitution of half-judi for enquiry by Inám Commission	222—224
11	Modifications made in the existing practice summarized ...	224
12	Extent of the application of the above principles ...	224—226
	System in force in Gujarát	,,
13	Patel's contingent allowance	226
14	Remuneration to Village Officers in the Konkan Districts..	,,
15	Remuneration to Village Officers in the Kánara District ...	,,
16	Colonel Francis' proposals to remunerate the Village Officers at a somewhat higher scale in revised Tálukas ...	226—227
17	Further information asked for by Government ...	227
18	Final orders of Government on the subject	227—229
19	Correspondence between the Bombay Government and the Government of India on the subject	229
	Colonel Anderson's explanation of the existing orders on the subject and recommendations	,,
	Colonel Anderson's explanation accepted and a Committee appointed to draw up fresh rules for dealing with service lands in the revised districts	,,
20	Revised rules for dealing with service lands	229—231
21	Judi Tharav or the fixing of the Mámul Judi ...	231—232
22	Illustrations	232
23	The whole of the difference between the Mámul Judi and the survey valuation liable for the payment of the officiator	,,
24	Half or Nim-Judi once fixed not to be increased ..	232—233
25	Nim-Judi may be lowered	233
26	Form in which proposals for remuneration are submitted to Government	,,
27	System applicable to Gujarát	,,
28	Extent to which the orders above described are applicable to the Konkan Districts	234
29	Fixing of the remuneration in alienated villages ...	,,
30	Nim-Judi in alienated villages	234—235
31	Determination in acres of the quantity of lands specified in old Sanads and Inám grants	235
32	Ascertainment of excess "Wádháwa" in Inám lands and its assessment	,,

Para.	SUBJECT.	Pages.
	CHAPTER XX.—Rights to Trees in occupied lands.	
1	Proprietary right to trees follows the property in the soil.	236
2	Proprietorship of waste lands belongs to Government ...	,,
3	Prescriptive or customary rights to trees in Government lands impossible	236—237
4	Earliest orders on the cutting of trees in the Deccan and Southern Marátha Country	237—238
5	Extent of the application of the above rules	238
6	Supplemental rule	239
7	Earliest orders on the subject of trees in the Konkan Districts	,,
8	Extension of the Joint Rule No. 10 to the Thána District.	240
9	The Ellis Rules	,,
10	Extent of their application	,,
11	The object of the Joint Rules and the Ellis Rules identical	241
12	Rules in force in Gujarát	,,
13	Legal provisions on the subject of trees	241—242
14	Effect of the above provisions	242
15	Rules under the Survey Act of 1865 regarding trees in occupied lands	243
16	Rules as amended and enlarged in 1877	243—244
17	Provisions of the Land Revenue Code—Bombay Act V of 1879.	244—246
18	Interpretation of the above provisions	246
19	Rules under the Bombay Land Revenue Code regarding trees	246—255
20	Government orders regarding rights to trees in occupied lands in Thána and Kolába	255—257
21	Rights to trees in forests and waste lands in Thána and Kolába	257
22	Concession of rights to fruit trees in occupied lands in the tálukas of Gujarát, revised since 1867	257—258
	CHAPTER XXI.—Exemption from taxation of improvements effected by the occupants.	
1	Agricultural improvements how dealt with under the Native Rule	259
	The survey followed the practice under the Native Rule ...	,,
2	Old policy changed for more liberal one	259—260
3	Effect of the liberal policy	260
4	Provisions of the Land Revenue Code as originally enacted.	260—261
5	Interpretation of clause (*b*) of section 107	261
	General assurance as to wells	,,
6	Repeal of section 107 contemplated	,,
7	Amendment of sections 106 and 107	262

Para.	SUBJECT.	Pages.
	CHAPTER XXI.—Exemption from taxation of improvements effected by the occupants—*continued.*	
8	Government order inviting occupants to bring to the notice of the Superintendent of Survey any circumstances affecting the value of their lands	262—263
9	Government order as to notifying the proposed rates and grouping	263
10	Application of the general principles to different kinds of improvements	263—264
11	Improvements not to be taxed in future	265
	CHAPTER XXII.—Subdivision of Lands and Partition of Estates.	
1	Subdivision of lands—first rules relating to	266
2	Principles regulating subdivision	,,
3	Area susceptible of being dealt with by one pair of bullocks was the limit	,,
	Area limit in the Deccan and Southern Marátha Country.	,,
4	Area limit in densely populated districts	266—267
5	Do. in Konkan	267
6	Do. in Gujarát	,,
7	Do. in Kánara	,,
8	Joint Rules made no provision for subdividing survey numbers	267—268
9	Subdivision of survey numbers prohibited by law and the difficulties caused in consequence	268—272
	Amendment of the law	,,
10	Scale of minimum area for survey numbers	272
11	Supplementary orders regarding subdivision of survey numbers at the revision survey	273
12	Present law relating to subdivision of survey numbers ...	274
13	Survey numbers not to be made of less than the minimum.	,,
14	Portions of survey numbers may be made into separate numbers at the revision survey	,,
15	Separate occupancy to be made into a survey number at the revision survey	,,
16	Practice as to subdivision varied in different surveys ...	274—275
	Amendment of the rule regarding subdivision of survey numbers	,,
17	Recognized subdivisions of land	275
18	Their definitions	,,
19	Distinction between a Pôt number and a recognized share.	275—276
20	Partition of Estates	276—278

TABLE OF CONTENTS OF APPENDICES TO PART III.

SETTLEMENT.

SUBJECT.	Page.
Appendices to Chapter II.—Pôt Páhani.	
Appendix A.—Memorandum of instructions regarding the Pôt Páhani or the detailed field inspection ...	1—2 3—13
Appendix B.—Forms of Pôt Páhani—1 to 9—	
(1) Pôt Páhani Patrak	3—4
(2) Inám Mishrit Patrak	5
(3) Pad Patrak	6
(4) Statement of trees	7
(5) Wasul Baki Patrak	8—9
(6) Statement showing record of decisions relating to mixed numbers ...	10
(7) Phaisal Patrak	11
(8) Phod or Pôt-kul Patrak	12
(9) Páhani Súd	13
Appendices to Chapter III.—Calculation of rates and assessment.	
Appendix A.—Jantri of Re. 1 used in calculating the assessment of Kumri and Tisali lands in Jávli, Karád, Tárgaon, Pátan and Válva at original Survey. Also used at revision of Wái and Sátára for maximum rate Re. 1-1-0 ...	14—15
Comparison of the different Janties used at original and revision settlements of the Hill tálukas of Sátára	16—17
Appendix B.—Memorandum on the preparation of tables for Pátasthal Assessment	18—20
Appendices to Chapter V.—Appendices to the Settlement Report.	
Appendix A.—Statement showing rainfall	21
„ B.—Statement showing details of cultivation and crops	22
„ C.—Statement showing villages in which the principal weekly bazárs are held ...	23

SUBJECT.	Page.
Appendices to Chapter V.—Appendices to the Settlement Report—continued.	
Appendix D.—Statement showing details of population according to occupation	24
„ E.—Statement showing details of population according to religion and education	25
„ F.—Statement showing Agricultural stock in Government villages	26
„ G.—Statement of shops, looms, temples, &c., and average births, deaths and vaccination ...	27
„ H.—Statement of schools together with their average attendance	28
„ I.—Statement showing proportion of Government occupied and Inám lands cultivated by occupants and sub-tenants	29
„ J.—Statement showing wells, Budkis, Tanks, and other sources of water-supply ...	30—32
„ K.—An abstract Statement showing ordinary sales	33 & 36
„ L.— Ditto ditto mortgages ...	34 & 36
„ M.— Ditto ditto sub-lettings ...	35 & 36
„ N.—Statement showing prices ...	37
„ O.—Statement showing revenue history of villages...	38—40
„ P.—Statement showing revenue history of tálukas or villages adjoining the tálukas or villages under report	40
„ Q.—Statement showing effect of revision settlement proposals on Government occupied land	41—42
„ Q^1—Statement showing the gross area of each village according to original as well as revision survey	43
„ R.—This contains original settlement correspondence relating to the villages for revision settlement	44
Appendices to Chapter VIII.—Extension of Survey Settlement principles to alienated villages.	
Appendix A.—(1) Form of commission to be issued to a Holder of Alienated lands or villages or his Agent	45
(2) Form of agreement to be passed by Inámdárs	45—46

SUBJECT.	Page.
Appendices to Chapter VIII.—Extension of Survey Settlement principles to alienated villages—continued.	
Appendix B.—Correspondence between the Bombay Government and the Survey Commissioner on the practice followed by the Survey Department in settling alienated villages and Native States	47—55
Appendices to Chapter XI.—Pardi lands.	
Appendix A.—Pardi lands in Ratnágiri	56—59
„ B.—Rules on the subject of treatment of Pardi (Wáda) lands at the Revision Survey ...	60
„ C.—Káchha (or wáda) lands in Surat ...	61—64
Appendices to Chapter XII.—Well Assessment.	
Appendix A.—Rules for the assessment of Motasthal garden lands in the Poona and Násik and Southern Marátha Country Surveys	65—60
„ B.—Subsoil water classification. Rules and scales as applied to Gujarát Districts ...	70—87
„ C.—Correspondence relating to the assessment of lands irrigated by wells (Pucka and káchha in Gujarát and Khándesh)	88—120
„ D.—Correspondence relating to the assessment of lands irrigated by Dhekudis and Budkis ...	121—135
Appendices to Chapter XV.—Pátasthal Assessment.	
Appendix A.—Form of agreement to be taken when granting permission for the erection of Bandharas ...	136—137
„ B.—Note by the Survey Commissioner on the Khánápur orders...	138—142
Appendices to Chapter XIX.—Village Officers' remuneration.	
Appendix A.—Rules for the valuation of the existing emoluments of the Patels, Náiks and Kulkarnis framed by Captain Wingate	143—149
„ B.—Rose's scale according to which the remuneration of the village officers in the Sátára District was calculated	150
„ C.—Rules and scales according to which the remuneration of the village officers in the Khándesh District was calculated ...	151—153

SUBJECT.	Page.
Appendices to Chapter XIX.—Village Officers' remuneration—continued.	
Appendix D.—Memorandum showing the scales according to which the village officers in the Thána and Kolába Districts were remunerated ...	154—156
,, E.—Memorandum showing the remuneration to the village officers in force in the Ratnágiri Collectorate	157
,, F.—Memorandum showing the scale for the remuneration of the village officers in force in the Kánara Collectorate	158
,, G.—Rules for the valuation of the existing emoluments of Patels and Kulkarnis and for determining the amount of and manner of providing the future remuneration of officiators, comprising the principles of Wingate's rules as generally applied to the Deccan Collectorates with modifications subsequently sanctioned by Government...	159—172
,, H.—Correspondence between the Government of India and the Government of Bombay on the subject of remuneration to village officers	173—183
,, I.—Judi Tharáv or fixing the Mamul Judi ...	184—186
,, J.—Statement exhibiting the valuation of existing official lands and emoluments of village officers	187—188
,, K.—Items taken into account in fixing the amount of "Gross Revenue" and the scale of Dharsod applied in fixing the amount of remuneration	189—190
Appendices to Chapter XX.—Rights to trees in occupied lands.	
Appendix A.—Ellis Rules	191—192
,, B.—Rights to trees in occupied lands in Thána ...	193—194
,, C.—Correspondence relating to rights to trees in forest and waste lands conceded to the people at the original survey in Thána and Kolába	195—206

SUBJECT.	Page.
Appendices to Chapter XXI.—Exemption from taxation of improvements effected by occupants.	
Appendix A.—Exposition of the policy of Government in regard to protection from assessment in revision survey of the increased value of land due to improvements made by the occupant	207—243
„ B.—Form of notification warning to bring to the notice of the Assistant Superintendent of Survey any special circumstances bearing on the value of land	244
Appendices to Chapter XXII.—Sub-division of lands and partition of estates.	
Appendix A.—Formation of subordinate Survey numbers by the Survey Department	245—247
„ B.—Correspondence and orders showing the distinction between a "Survey number" and a "recognized share of a survey number" ...	248—258

PART III.

SETTLEMENT.

INTRODUCTORY REMARKS.

The course pursued from the beginning of the survey of a district to its final settlement may be described as follows.

Measurement and classification operations.

2. A measuring establishment is first sent into a táluka to carry out the measurement and all other operations connected therewith, as described in Part I.—Vol. II. After the completion of these operations and of the record connected therewith, a classing establishment is sent into the táluka to carry out the classification operations and to prepare the records connected therewith in the manner detailed in Part II.—Vol. II.

Barsát Tapásni or the recess examination.

3. In the rainy season following the completion of the field operations—measurement or classification—it is usual to subject the records connected therewith to a detailed examination.[1] This examination is called the "recess examination" or the "Barsát Tapásni." During the course of the "Barsát Tapásni" of the classification work it is the practice to prepare the several registers and statements[2] which are required in connection with the final operation of the Survey, namely, the "Settlement."

Operations comprised in the Settlement

4. The Settlement comprises four distinct operations. These are:—

I. Submitting settlement proposals (*i. e.* writing the Settlement Report) for Government sanction.

II. Pôt Paháni or the detailed field inspection.

III. Calculation of assessment.

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[1] In the rainy season the whole of the returns received during the five months from our field establishment are *rigidly* examined, the calculations *carefully* proved, and fair transcripts made for the Survey records; a map and field register are also prepared in triplicate, and one copy deposited with the Sub-Collector, another with his Comavisdár or Mahálkari, and a third with the village officers. (Extract para. 80 from Mr. Goldsmid's Report, No. 135, dated 1st November 1840 page 37—Old Chándor Settlement Selection CXXX.)

[2] The chief among these are (1) the Paháni Súd, (2) the Register (called Classer's Register), (3) Akárbánd (or Súd), and (4) Darwári (*vide* Part II—Classification—Vol. II).

IV. Announcement or introduction of assessment—the Jamábandi.

5. The order in which these operations are carried out may be briefly explained as follows :—

Pôt Paháni.

When the "Barsát Tapásni" of the classification work of a táluka is completed the first step which the Superintendent (or the officer in charge of the Survey) takes is to write to the Collector to have the "Pôt Páhani" or the detailed field inspection (operation No. II) carried out by the táluka establishment under the supervision of the Mámlatdár.

Order in which the several operations are carried out.

The Superintendent then proceeds with his scheme of settlement—dividing the villages into groups and fixing rates of assessment for each group and when it is finally decided upon, he submits it in a detailed report (operation No. I) for the sanction of Government. On receipt of the Government sanction the calculation of (akár) assessment (operation No. III) is proceeded with.

Calculation of Akár.

During the course of this operation the assessment (akár) of each field (survey number or "recognised share of a survey number") is separately calculated and entered against it in the assessment column of the Akárbánd.[1] The Akárbands thus completed are then sent to the Mámlatdár.

Completion of the Pôt Paháni and preparation of the Vasul Baki Patrak.

By this time the Pôt Paháni or the detailed field inspection is generally completed and the Vasul[2] Baki Patrak is ready. The figures of the new assessment for each field are then transcribed into this Patrak from the Akárbánd received from the Survey Department, and from the Vasul Baki Patrak thus completed, the announcement of assessment (operation No. IV) is eventually made.

6. These, being the principal operations connected with the Survey Settlement, are separately treated of in the first six chapters of this Part. In carrying out the above operations the Superintendent of Survey has to deal with several important points,

1. Writing the Settlement Report.
2. Pôt Paháni.
3. Calculation of rates and assessments.
4. Announcement or introduction of rates—Jamábandi.
5. Statistical tables and appendices to Settlement Report.
6. Grouping and fixing of maximum rates.

[1] In the Guzarat Survey this paper is prepared by the classing establishment up to the assessment column and then sent to the Head-quarter office, where the assessment columns are filled in.

[2] See Chapter. II on Pôt Paháni.

as for instance "Pardi lands," "Sub-soil assessment," &c., relating to which much valuable information is to be found scattered throughout the Settlement and other published compilations of a period extending for upwards of 50 years. All this information has been carefully collected and is given in the subsequent Chapters VII. to XXV. of this Part in a succinct and connected form, each of the points above referred to being treated of in a separate chapter.

Contents and arrangement of this Part.

CHAPTER I.

SUBMISSION OF SETTLEMENT PROPOSALS.

Settlement Report.

The Superintendent to submit settlement proposals.

On the Superintendent[1] (or the officer in charge of the Survey) devolves, besides the general control of the Survey, the duty of fixing the rates of assessment and of submitting the proposals relating to them for the consideration and orders of Government.

Area to be included in a settlement proposal.

2. It has always been the practice to include in a proposal for settlement no larger area than a single táluka or a mahál (a revenue subdivision of a district) and often only a small group of villages.[2] Villages coming up for settlement after the major portion of a táluka has been settled, are dealt with in separate reports.

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[1] (1) When all his inquiries are concluded, the Superintendent of the Survey submits to Government, through the Collector and Revenue Commissioner, Reports from himself and his Assistants, who may have been entrusted with the immediate superintendence of the measurement and classification. In these Reports are stated generally the result of the survey, with a description of the districts, and of any peculiarities in the soil, climate, population, state of agriculture, &c. &c., which are likely to affect its assessment, together with a particular history of its past revenue management and realizations, elucidated by diagrams, which show at a glance the proportions which the cultivation, assessment, and the collections have borne to one another during our occupation of the country; and by tables of prices, population, stock, &c., derived from the statistical information which has been collected; and stating, as clearly as is possible in such an operation, the reasons for the rates of assessment which the Superintendent proposes. (Extract para. 35 of letter No. 299, dated 15th February 1841—page XXXIII—Survey and Settlement Manual, Vol. I.)

Reports of the Superintendent and his Assistants.

(2) The proposals for the assessment of each district should be made by the Superintendent, as the Assistants, from their more limited experience, and the circumstance of their duties confining them to particular districts, have not the same opportunities of acquiring all the information necessary for the purpose, and the discussion of their proposals by the Superintendent would occasion a needless prolixity in the correspondence connected with the determination of the rates of assessment. The Superintendent, however, will find it advantageous to consult with his Assistants regarding the state and peculiarities of the districts where they may be employed, as their opinions will often be of much service to him in forming his own conclusions with respect to the rates. (Rule 11 of the rules under para. 80 of the Joint Report—page 28—Survey and Settlement Manual, Vol. I.)

[2] (1) Each collectorate being divided into districts, of which the management and records are distinct, it is an obvious advantage to consider the assessment of each of these divisions separately. (Extract from para. 68 of the Joint Report—page 23—Survey and Settlement Manual, Vol. I.)

(2) In the final operation of settlement it has always been the practice to include no larger area than a single táluka, and often only a small group of vil-

3. The points which are usually discussed, or relating to which information is given in the Settlement Report, may be roughly divided into the following six main heads, namely:—

Points discussed in a Settlement Report.

(1) Introductory remarks.
(2) Position and physical features.
(3) Climate, general condition of the people and resources.
(4) Revenue history.
(5) Proposed grouping and rates.
(6) Estimated result of the proposed grouping and rates.

4. The several points which are generally comprised in each of the above heads, together with the source (statistical table[1] or appendix) from which information relating to them is derived or drawn, are shown in the subjoined table.

Points comprised in each head and the source from which they are taken.

Main Head.	Point.	Source from which information is obtained.
Introductory remarks.	1. Present constitution of the táluka.	Information obtained from the Revenue Department by a reference to the Mámlatdár or Collector.
	2. Result of measurement operations.	Information obtained from the annual reports or returns furnished by the Assistants in charge measuring establishments.
	3. Result of classification operations.	Information obtained from the annual reports or returns furnished by the Assistants in charge classing establishments.
	4. Distribution of area under different heads of cultivation.	Information obtained from the returns compiled in the Head-quarter office from the information obtained from the field establishments.

lages. This enables the officer proposing the settlement to give the most minute consideration to the condition and requirements of the tract of country with which he has to deal, and at the same time permits close scrutiny of his proposals by the reviewing authorities and by Government. A further advantage of this method of proceeding is, that it affords an opportunity of observing the working of a settlement on a small scale and judging of the suitability of rates applied to a limited extent of country before imposing them over a large area. (Extract para. 18 of the Government Selections entitled "Character of Land Tenure, Bombay Presidency.")

[1] For statistical tables or settlement appendices, *vide* Chapter V—"Statistical Tables and Appendices, &c."

Main Head.	Point—*continued.*		Sources from which information is obtained.
Position and physical features.	5.	Position	Information obtained from personal observations and local enquiries made during tour and also from reports from Assistant Superintendents.
	6.	Physical features ...	
	7.	Soils	
	8.	Climate	Same as 5 to 7.
General condition of the people and resources.	9.	Rainfall	Appendix A.
	10.	Cultivation & crops.	Appendices B and I.
	11.	Modes of husbandry.	Same as 5 to 7.
	12.	Communications—railway, roads, and ferries.	
	13.	Markets and fairs...	Appendix C.
	14.	Imports and exports.	Information obtained by special reference to the Railway and Customs authorities.
	15.	Manufactures ...	Same as 5 to 7.
	16.	Industries	Do.
	17.	Population... ...	Appendices D and E.
	18.	Schools and education.	Appendix H.
	19.	Live and dead stock.	Appendix F.
	20.	Water-supply ...	Appendix J.
	21.	Value of land as ascertained by sale transactions.	Appendix K.
	22.	Value of land as ascertained by mortgage transactions.	Appendix L.
	23.	Value of land as ascertained by subletting transactions.	Appendix M.
	24.	Results of crop experiments.	Reports from Assistants or Mámlatdárs or printed reports on crop experiments.
	25.	Prices	Appendix N.
	26.	Wages	Information obtained from the Mámlatdár.
Revenue history.	27.	Explanation of variations in occupied area and revenue.	Appendix O and reports from the Mámlatdár.
	28.	Remissions (casual or permanent).	
	29.	Collection	
	30.	Measures (notices, distraints) adopted for recovery of revenue.	Information obtained from the Mámlatdár.

5. Having discussed the several points referred to in the above table,[1] the Superintendent proceeds to explain his proposals as to grouping and rates,[2] in fixing which he is generally guided by the principles which will be found described in Chapter VI.

Proposals as to grouping and rates.

6. Having explained the grouping and rates which he proposes to adopt the Superintendent proceeds to show the estimated result of his proposals, noticing particularly (*a*) the existing and the proposed revenue, (*b*) the total and percentage increases over the former, and (*c*) the average rates per acre under the existing and the proposed rates. This done, and, if there are any special points, having explained them, the Superintendent concludes his report with the recommendations regarding the period[3] for which the rates should be guaranteed.

Concluding part of the report.

7. In the case of Revision Settlements, the Superintendent, as soon as he has worked out his revision of groups and rates, forwards to the Collector a notification* in the vernacular of the district giving the names of the villages coming under revision according to the groups or assessment circles in which it is proposed to arrange them and showing against each village the existing and proposed maximum rates.[4]

*Form of Notification.**

It is hereby made known to the people of the undermentioned villages of Táluka , of Zillah , that the revision of the survey assessment of the lands of the said villages is about to be effected and that it is proposed to divide the said villages into the following groups, the existing and proposed maximum rates of each village being as shown against its name in the list. (Here enter list of villages according to groups, showing the existing and proposed maximum rates against each village.)

For a period of two months from the date of the publication of this notification the Collector will be prepared to receive objections made by any village community to the proposed grouping of their village and the maximum rate thereof, which objections must be presented in writing by the revenue patel of the village as the representative of such village community.

(Signed) ,
Superintendent of Revenue Survey

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[1] These points are generally discussed in the report in the order in which they are enumerated in the above table.

[2] In formulating his proposals as to grouping and rates, it is usual with the Superintendent to consult the Collector and, if necessary, the Survey Commissioner. (*Vide* Government Resolution No. 519, dated 22nd January 1895, referred to in Chapter VII.—Interim Settlement.)

[3] See Chapter XIV.—Survey Guarantee.

[4] (1) It shall be the duty of the Collector to cause this notification to be published without delay by arranging to have one copy posted up in the chávdi or other conspicuous place in each village affected by the settlement. The notification should state that for a period of two months from the date of publication

8. The report is addressed to the Collector, and when completed, is sent to him together with the appendices including a coloured copy of the map of the Táluka (called the Settlement map) showing the proposed grouping and rates. The Collector forwards the report with his remarks to the Divisional Commissioner, through the Survey Commissioner. The Survey Commissioner forwards the report and the Collector's remarks with his observations to Government through the Divisional Commissioner, who forwards the whole correspondence, with his opinion, for the orders of Government.

Submission of Settlement Report.

9. Regarding the printing of the Settlement Report correspondence, the orders are "that all reports relating to the revision of assessment and all papers connected therewith should be printed as Selections in foolscap size."[1] The present practice is that when a Settlement Report is ready in manuscript a duplicate copy of it, with all its appendices, is at once sent to the Superintendent, Government Central Press, with instructions to print them as Selections on foolscap size. Each of the officers (the Collector, the Survey Commissioner, and the Commissioner of Division) through whom the report passes likewise forwards a copy of his remarks to the Superintendent, Government Central Press, with similar instructions. Finally, when the report has been reviewed by Government, the Resolution is sent to the Press to be printed. The whole correspondence is then bound as "Selections" with a title page and index, and all the copies—315 is the usual number—of the Selections are sent to Government "for distribution from the Secretariat to the various officers and departments concerned."[2]

Printing of Settlement correspondence.

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thereof the Collector will be prepared to receive objections made by the village community and presented in writing by the revenue patel, as their representative, to the proposed grouping of villages and maximum rates. Any objections so received shall be forwarded by the Collector to Government through the Survey and Settlement and Divisional Commissioners, with such remarks by each officer as may appear necessary, and they will be taken into consideration by Government before final sanction is accorded to the proposals. (G. R. No. 7447, dated 21st October 1886.)

(2) In lieu of this list it has been the practice since 1893 to publish a copy of Appendix Q. (*vide* G. R. No. 1014, dated 8th February 1894, and also G. R. No. 519, dated 22nd January 1895, referred to in Chapter VII—Interim Settlement, pages 69 @ 71.)

(3) In the case of the revision settlement of isolated villages no such notification is published.

[1] (1) G. R. No. 6361, dated 8th August 1884. *Vide* also G. R. No. 3561, dated 22nd May 1890.

[2] G. R. No. 6361, dated 8th August 1884.

Date of submission of Settlement Report.

10. As to the time within which Settlement reports should be submitted by the Superintendent, the following rules[1] were laid down in 1871—

His Excellency the Governor in Council is pleased to lay down the following rules as to the time within which Revision reports should be submitted.

Ordinarily both the measurement and classification of a Táluka ought to be completed before the monsoon in the year of the expiration of the guarantee.

The statistical data relating to the revision of assessment are to be prepared during the monsoon in a complete form for all villages of which the measurement and classification may have been previously finished and submitted to Government not later than the 1st of December. By this means the Superintendent will often be able to visit and decide on the rates in respect to villages that may not have been completed at the end of the previous season.

Operations after the rates are sanctioned by Government.

11. When the proposed rates are sanctioned by Government the work of calculation of Akár (detailed assessment), number by number, is proceeded with. This operation and the final one of announcing the rates are separately treated of in Chapters III. and IV.

Old practice. Preliminary, and Final Reports.

12. In the early days of the Survey, and even for some years after the commencement of the Revision Survey, it was the practice in the Surveys comprised in the Northern Division to submit two settlement reports,[2] one called the preliminary report giving the estimated result of the rates proposed, and the other, called the final report, giving full details and showing the actual effect of the introduction of the new rates. This practice was

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[1] G. R. No. 4398, dated 6th September 1871, para. 8.

[2] Estimates for settlements, whether original or revised, must be submitted to Government through the Commissioner of the Division for consideration and orders *before* any of the village papers are calculated. The full detailed Settlement Report showing all the reasons for fixing the rates of assessment for the different groups of villages, the revenue history of the Pargana, &c. &c., must be submitted *with the estimates*; and after orders for the introduction of the rates have been issued, and the village papers have been calculated, all that is necessary is to submit statements of the actual assessment in substitution of the estimated statements, with explanation of any extraordinary discrepancies.

As the introduction of a settlement should generally be carried out not later than March, and as all the field books are worked up in the preceding rains, the proposals and estimates should ordinarily be submitted not later than October, and there should be no delay from these orders in carrying out the introduction of the Settlement.—G. R. No. 4873, August 26, 1875 (Order No. 10, page 136, Nairne's Hand-book, 3rd Edition).

stopped in 1879-80[1] on the introduction of the Southern Maratha Country Survey Pôt Paháni system in the Northern Division Surveys. Since then the practice has been uniform in all the Surveys of submitting one settlement report giving full details and showing the estimated result of the proposed grouping and rates.[2]

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[1] *Vide* footnote 1 (3) under para. 1, Chapter II.—Pôt Paháni, page 11.

[2] (1) All Settlement Reports are to be submitted to Government in manuscript.—G. R. No. 3690, June 28, 1873.

(2) Full details are to be given when proposals for assessing alienated villages are submitted.—G. R. No. 7390, December 15, 1876.

(3) Intimation as to the rates proposed by the Survey Department should be made to the Collectors through the Commissioners. It has always been the intention of Government that the Collector should have a full opportunity of placing before Government his views on any assessment proposed by the Survey officers, and that such assessment should be made in communication with him.—G. R. No. 1825, May 3, 1855, and No. 2560, May 29, 1871.

(4) It is not necessary as a rule to obtain the separate opinion of the Assistant Collector in charge of the district as to the rates proposed to be introduced. But whenever there is reason to believe that the Assistant is well qualified to give a valuable opinion, the Collector should avail himself of his local knowledge.—G. R. No. 2033, April 27, 1872.

(5) Either the Superintendent or an experienced Assistant should invariably be present when a settlement affecting a number of villages is introduced.—G. R. No. 277, Jan. 21, 1869.

(6) On the first settlement of a táluka, balances due by cultivators for former years should be liberally remitted, as it is impossible that the revision of assessment can be attended by the full benefits contemplated if balances due for previous years are allowed to remain hanging over the ryots, or allowed to accumulate after its introduction.—Court of Directors, May 9, 1838.

(Extracts from Nairne's Hand-book, pages 136 and 137, 3rd Edition.)

CHAPTER II.

PÔT-PAHA'NI.[1]

Prior to the introduction of a Settlement (Original or Revi-

[1] (1) In the Gujarát Survey "Pôt Paháni" is called "Hissáwár Paháni."

(2) In the districts comprised in the Northern Division of the Survey, it was the practice to have this operation carried out by the Survey agency. There was a special establishment of about twenty Kárkuns, paid at from Rs. 10 to 15 per mensem, supervised by a Head Kárkun on Rs. 20. At the commencement of each field season the establishment was sent to the Táluka for settlement that year, with instructions to the Mámlatdár to give the necessary assistance and to exercise a general supervision over it. Occasionally it was found necessary to strengthen the establishment by employing additional hands in order to complete the work before the date fixed for settlement.

When Colonel Anderson became the Survey Commissioner, N. D. (1877), he abolished this establishment on the ground that its connection with the Survey Department lessened the responsibility of the Revenue Department.

The inexpediency of employing the Survey agency on the "Pôt Paháni" was subsequently pointed out to Government by Colonel Anderson in the following words:—

"There was yet another important difference in the procedure of the Southern Marátha Country and the Poona or originally formed Survey. The measurers' and classers' record made out from the village papers and the statements of the villagers show the name of the occupant or holder, and the tenure of each Survey field or number. From these entries a tabular statement was made out on which, in the Konkan Survey entirely, and the Poona and Khándesh Surveys to some extent, the settlement was made. In the Southern Marátha Country Survey these statements were sent with a copy of the village map to the Mámlatdár, who sent Kárkuns to each village, and with the village officers and the occupants of land went over them in the field and made out a correct list of the names of the occupants of each survey field, noting all cases of disputed occupancy and the particulars. This list was then examined and tested by the Mámlatdár or his 1st Kárkun in the field, and all doubtful cases reserved for disposal at the introduction of the settlement. The measurers and classers in the entry of the names of occupants were often obliged to act on imperfect information in the common absence of some of the parties. In sending the statements prepared by them to the Mámlatdár a special warning was given, to the effect that these statements were not to be accepted as correct and must be checked in the presence of all parties concerned in the field. The field inspection by the Mámlatdár and his subordinates was an effectual means of connecting the work of the survey with the old village accounts and the truly existing state of things, and the consequence of this thorough connection was the ascertainment and solution of all doubtful points at the settlement in the presence of all parties concerned and the obviation of after-petitioning and correspondence. In the Konkan Surveys, particularly, the absence of this field inspection by the Táluka officials preliminary to the settlement has been the cause of much of the difficulty in connection with the survey there experienced." [Appendix B. to Colonel Anderson's letter No. 1045, dated 7th October 1880, paragraph 45.]

(3) Up to 1878 it was the practice in all the Surveys comprised in the Northern Division, to do the Settlement (Jamábandi) in two successive years and to submit two settlement reports, one proposing revised rates for the sanction of Government and the other (which was called the final report) showing the result of the introduction of the settlement. On the introduction of the "Pôt Paháni" system in the Northern Division, this practice was put a stop to.

sion) into a Táluka or a portion of it, it is customary to carry out in the field what is called the "Pôt Paháni," *i.e.* a detailed inspection of every number or sub-division thereof. It comprises an examination of every field and boundary mark and verification of the entries as to tenure, holder's name, etc., made by the Survey subordinates in the Preliminary[1] Survey Records from which the Akárband[2] (Valuation roll) is finally prepared.

"Pôt Paháni" defined.

2. This inspection is conducted by Kárkuns employed under the supervision of the Mámlatdár of the Táluka, with the object of making him responsible for the due connection of the newly prepared Survey Records and data, with the existing Village Accounts, and also of giving him an opportunity of making himself acquainted with the particulars of any existing disputes in order that he may bring them up, with full information relating to them, for disposal at the settlement. This arrangement, while it secures prompt disposal of disputes and complaints, saves "an infinity of correspondence after the settlement."

The object of the Pôt Paháni and the agency employed on it.

3. For the execution of the Pôt-Paháni, the Collector provides the required number of Kárkuns from his existing establishment, but if for any reason he is unable to do so, it is usual for him to obtain the sanction of Government for the entertainment of a few additional hands for a definite period in which the Pôt-Paháni is expected to be completed. It is essential that the operations should be conducted solely under the Mamlátdár's supervision, and as far as possible, by his regular establishment, so that they may have full information as to the details of the new record.

Additional hands to be employed where necessary.

4. To enable the Mámlatdár to carry out the inspection, he is supplied with the map[3]

Survey records to be furnished to the Mámlátdar.

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[1] The Preliminary Survey records comprise measurement and classification Field Books. [G. R. No. 5138, dated 14th July 1893.]

[2] *Vide* Chapter XXIV Survey Records.

[3] (1) If the "Kucha" or original map is in good order and free from many corrections, and hills &c. well shown, that will be retained in the Head Quarter Office as the copy to be printed from, and the "Pukha" map or fair copy will be issued to the Mámlatdár for the "Pôt Paháni" and Settlement.

(2) If the "Kucha" map is in bad order, torn, indistinct, defaced by many corrections, hills badly shown or otherwise unfit to form the original for printing from, both the "Kucha" and the "Pukha" must be retained in the Head Quarter Office, and another copy pricked off for the use of the Mámlatdár in the preparation for the Settlement.

and the Paháni Kharda[4] or Paháni Súd, as early as can be arranged, so that the work may not be hurried over and that no confusion may arise. Ordinarily these papers are sent to the Mámlatdár as soon after the rains as possible.

Test of Pôt Paháni.

5. The test of the Pôt Paháni is executed by the Mámlatdár and his first kárkun, assisted, when necessary, by the first kárkun of another Táluka temporarily deputed for the purpose.

Return of progress made in the Pôt Pahani.

6. Although the Collector, his Assistant, and the Mámlatdár are solely responsible for the proper and timely execution of the Pôt Paháni, it is usual for the Superintendent (or the officer entrusted with the duty of introducing the settlement) to obtain a return of progress from the Mámlatdár every month, to enable him to see that no difficulty is likely to occur, by the field inspection not being completed, in giving out the rates on the dates fixed.

Date of completion of Pôt Páháni to be fixed.

7. In issuing instructions on the subject, the Superintendent usually fixes a date by which the Mámlatdár should complete the Pôt Páháni (test inclusive) and intimates this date to the Collector.

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(3) When both the "Kucha" and "Pukha" maps are retained, under the last rule, in the Head Quarter Office, the "Pukha" map must be used as the copy from which the copy on transfer paper is to be taken; but this must afterwards be compared, number by number, with the "Kucha" map, lest any mistakes which have occurred in copying the "Pukha" from the "Kucha" map should be carried on into the printed copies.

(4) In case of the classification of a village in the same season in which it was measured being necessary, as is often the case, a fresh copy must be pricked off the "Kucha" map for the classers. On the "Kucha" map a note should be made, in the vernacular, to the effect that a copy has been made for the classers, and this copy should also have a note on it stating that it is a copy made for the classers. This classer's copy must not be lost sight of, but issued afterward to the Mámlatdár for the Settlement. The classers must return it to the measuring Office from which it was received with the measurer's books, &c., in order that any material errors or oversights may be corrected. Every copy of the "Kucha" map thus made for the classers is to have written on it in plain large letters, "Copy of the original 'Kucha' map made for the classers and for use at the Pôt Paháni." A vernacular circular to the above effect should be at once issued to the measuring and classing Assistants.

[Extract from Circular Orders S. M. C. Survey, pages 67-68.]

[4] In the Konkan Survey, the preparation of the Paháni Kharda has been stopped. For the purpose of the Pôt Paháni therefore the Pukka Súd and the Khestra book are sent instead of the 'Paháni Kharda.'

Forms and Statements to be filled in by the Establishment.

8. It is the duty of the establishment employed on the Pôt Páháni to fill in certain forms which are furnished to it by the Superintendent, along with the instructions referred to in the preceding paragraph.

Pôt Páháni forms.

9. These forms together with remarks given below each, explaining the manner in which they should be written up, will be found in the Appendix (Appendix B. to this Chapter).

CHAPTER III.

CALCULATION OF RATES AND ASSESSMENTS.

Calculation of rates—Pakka or Ka'im Dar and Pakka or Ka'im Aka'r.[1]

Immediately on receipt of the Government sanction for the proposed rates, the Superintendent issues the necessary instructions to the officer[2] in charge of the Head-Quarter Office to proceed with the detailed (Number by Number) calculation of the assessment (Káim Akár) and to fill in the assessment column of the Akárband.[3] As the Akárbands are thus completed they are sent to the Mámlatdár to enable him to have the column for the "new assessment" in the Vasul Baki Patrak[4] filled in. It is from this Patrak that the announcement of rates is eventually made.

Calculation of Akar, completion of Akár-band and Vasul Báki Patrak.

2. The points or factors taken into account in working out the assessment of each field or survey number are as follow:—

Points considered in working out the Akár.

(1) The area of the number.

(2) The classification valuation of the number.

(3) The maximum rate of the village.

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[1] The several vernacular terms used in this chapter have the meanings explained below against each.

(1) *Kachha Dar* is the average classification valuation of the field.

(2) *Pakka or Ka'im Dar* is the product of the Kachha Dar and the maximum rate with the fractions excluded according to the Dharsod or rounding scale applicable; or where the Jantri is used, the "Dar" given in the Jantri with reference to the classification valuation (Kachha Dar), the distance of the field from the village site, and the maximum rate.

(3) *Kachha Aka'r* is the product of the area of the field and the Pakka or Káim Dar.

(4) *Pakka or Káim Akár* is the product of the area of the field and the Pakka or Kaim Dar with the fractions eliminated according to the Dharsod scale applicable.

(5) *Jantri* is a table of calculation or a ready reckoner.

(6) *Dar Jantri* is a table of calculation by which the Kaim Dar is found.

(7) *Aka'r Jantri* is a table which gives Akár (product of the area and the Káim Dar) ready calculated of any area up to 40 acres and of any Dar up to Rs. 8.

[2] This officer is called the Survey Daftardár. His duties are to compile the returns required for the Settlement Report, to calculate the Akár and prepare the Akárband on receipt of the Government sanction, and generally to assist the Superintendent in all the settlement work.

[3] *Vide* Chapter XXIV—Preliminary and Final Records.

[4] See Chapter II—Pôt Paháni—Part III—Settlement.

(4) The distance of the number from the village site or watering place.

(5) The Dharsod—elimination of fractions.

Items 1 and 2 explained.

3. Item No. 1[1] is obtained from the measurement record. This is the Pakka area, that is, the area exclusive of fractions. Item No. 2 is obtained from the classification record. This is also the Pakka Valuation, that is, exclusive of fractions.[2] These items together with other details are entered in the Akárband[3] by the classing establishment in the course of the Barsát Tapásni[4] before it is sent to the Head-Quarter Office.

Item No. 3. Maximum rate.

4. Item No. 3 is the maximum rate sanctioned by Government for the village or the group in which the village is included for the purposes of settlement. In the orders issued to the Survey Daftardár in the matter of calculating the Akár, the maximum rate sanctioned for each village, as also the Jantri (table of calculation) according to which the assessment is to be worked out are distinctly specified.

Káim Dar or rate of assessment.

5. It must be here explained that (Item No. 2) the classification valuation of a number represents the average value of that number as a whole or any portion of it. Further, as the relative valuation (or classification) of a field is on a scale of 16 annas, it represents the rate of assessment (or Káim Dar) per acre where the sanctioned maximum rate is Re. 1. Thus if the sanctioned maximum rate is Re. 1, the rate per acre or Dar of a number of which the classification valuation is annas 8 is $\frac{8}{16}$ or half a rupee, of one of which the classification valuation is 18 annas $\frac{18}{16}$ or Re. 1-2, of one of 20 annas $\frac{20}{16}$ or Re. 1-4, and so on.

To find the Dar from the classification valuation.

6. The first step in the process of working out the assessment (Akár) is to find from the classification valuation and the sanctioned maximum rate, the assessment rate per acre or the Dar. It has been explained above that where the maximum rate is Re. 1, the classification valuation itself represents the Dar or the rate of assessment per acre. Where,

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[1] *Vide* Part I—Measurement—Vol. II.

[2] *Vide* scale of Dharsod in classification valuation—Part II—Classification—Section I.—Vol. II.

[3] For form of Akárband—*Vide* Chapter XXIV—Preliminary and Final Records.

[4] See para. 3 of the Introductory Remarks to Part III—Settlement.

therefore, the maximum rate is Rs. 2, the assessment rate is equal to double the classification valuation, where the maximum rate is Rs. 5, it is five times the classification valuation and so on. The Dar or the assessment rate of a number is, therefore, equal to the product of its classification valuation and the sanctioned maximum rate.

How the Akár is worked out.

7. In the process of calculating the assessment (Akár) the Dar of each number is first worked out by multiplying the classification valuation by the sanctioned maximum rate, and is entered against it and then the assessment or the Akár of each number is worked out by multiplying the Dar by the area of the number.

Process of working out the Akár.

8. The assessment or the Akár of a number is thus the product of (1) the area, (2) the classification valuation, and (3) the maximum rate.

Illustration.

9. To illustrate the process above described the following examples are given.

Survey Number	Area.	Classification valuation.	Maximum rate.	Acre rate or "Dar."	Assessment.
	A. g.	Annas. pies.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	7 0	18 0	1 0 0	1 2 0	7 14 0
2	4 10	5 6	2 0 0	0 11 0	2 14 9
3	3 19	8 0	6 12 0	3 6 0	11 11 8
4	0 18	24 0	8 0 0	12 0 0	5 6 5
5	2 25	16 0	3 8 0	3 8 0	9 3 0

In the first example the maximum rate is Re. 1. The classification valuation of the Number, which is 18 annas, therefore represents the Dar of the number. This Dar multiplied by the area, which is 7 acres, gives Rs. 7-14-0 as the assessment of the number.

In the second example, the classification valuation is annas 5-6. This would itself represent the Dar, if the maximum rate were Re. 1. The maximum rate is, however, Rs. 2. Therefore the Dar is equal to annas 5-6 × 2 = Re. 0-11-0. This multiplied by 4 acres 10 gunthas, the area of the Number, gives Rs. 2-14-9 as the assessment of the number.

In No. 3, the classification is annas 8. This at the maximum rate of Re. 1 would give a Dar of ½ a Rupee. The maximum

rate of the Number is, however, Rs. 6-12. Therefore the Dar is equal to annas 8 or Re. $\frac{1}{2}$ × Rs. 6-12 or Rs. 3-6. This multiplied by 3 acres 19 gunthas, the area of the Number, gives Rs. 11-11-8 as the assessment of the number.

In the fourth example the classification valuation is 24 annas. The maximum rate is Rs. 8. Therefore the Dar is eight times 24 annas or Rs. 12. This multiplied by 18 gunthas, which is the area of the Number, gives Rs. 5-6-5 as the assessment of the number.

In the last example the classification valuation being 16 annas, the Dar at Re. 1 maximum would be Re. 1. The maximum rate is, however, Rs. 3-8. The Dar is therefore annas 16 × Rs. 3-8 = Rs. $3\frac{1}{2}$. This multiplied by 2 acres 25 gunthas, the area of the Number, gives Rs. 9-3-0 as the assessment of the number.

Practice in the Deccan and Konkan districts before 1877.

10. In the districts comprised in the Northern Division of the Survey (except the Gujarát districts) the assessment rate was always calculated in the simple manner above described until 1877, when on the amalgamation of the two Divisions under one Survey Commissioner (Colonel Anderson), the Southern Marátha Country practice of calculating the Akár by the use of the Jantri (to be presently explained) was introduced into that Division. In the districts comprised in the Southern Division and in Gujarát, it has always been the practice to calculate the Akár by a Jantri. Where the Akár was calculated by simple multiplication (as was the practice in the Deccan and Konkan districts before 1877), factor No. 4, namely the distance of the number from the village, was not separately considered. It was included in factor No. 2 "Classification valuation," the allowance on account of distance being made as part of the field classification by the classers according to the scale fixed for the time being for any particular táluka or district. Thus where the classification valuation of a field was 12 annas and the allowance for distance according to the distance scale was a deduction of 1 anna 6 pies, the final classification valuation of the field was entered as 10 annas 6 pies, and on this the assessment rate was calculated.

Distance scale. Factor No. 4.

Practice in the Southern Marátha Country and Gujarát Districts.

11. In the Southern Marátha Country and Gujarát Surveys where the practice has been to ascertain the assessment rate by a Jantri this factor is considered separately. In the Southern Marátha Country Districts, besides the factors above enumerated, certain other points such as population, posses-

sion of or proximity to a market, are also taken into consideration in fixing the assessment rate (Kaim Dar).

Jantri explained. Rate Jantri. Akár Jantri.

12. A Jantri is a table of calculation or a ready reckoner. The Jantries used in calculating the Akár are of two kinds, *viz.* (1) the Rate (or Daráchi) Jantri, and (2) the Assessment (or Akár) Jantri. The Rate Jantri gives the Dars—assessment rates—of the several classes of the valuation scale at a given maximum rate, taking at the same time into account the other factors such as distance, population, &c. A separate Dar Jantri is constructed for every maximum rate and sometimes two or more Jantries for one and the same maximum rate in cases where the conditions relating to other factors (such as distance, population, &c.,) vary, or where any of the factors call for a special treatment. Thus there may be two or more Rate Jantries of one and the same maximum rate, and a Jantri of one maximum rate applied to one táluka or tract may not give the same Dars (assessment rates) for the several classes of soils as those of another Jantri of the same rate constructed for or applied to a different táluka or tract.[1]

Object of the Dar Jantri and its advantages.

13. The chief object of the Dar Jantri appears to be to place beyond the ken of the low-paid classers and other native subordinates the value of the elements other than the productive capability of the soil, that are taken into consideration in fixing the assessment rates and at the same time to allow a wide discretion to the settling officer in the matter. That this object is fully secured by the Jantri can be easily seen by comparing any two Jantries[1] of one and the same maximum rate, but applied to differently circumstanced tálukas or tracts. Among the advantages of the Jantri may, therefore, be enumerated the following :—

(*a*) It saves the time and labour involved in detailed calculation of the rates by multiplication.

(*b*) It takes into consideration, along with the soil classification, other elements which affect the value of the lands, within the limits of a group, such as population, proximity to or possession of a market, distance from village site &c., and thus saves separate calculations in working out the rates.

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[1] *Vide* "Jantries" of one rupee maximum rate given in Appendix A.

(*c*) It enables the Settlement Officer to bring his local experience and knowledge to bear upon the rating, and to adjust it so as to meet the peculiarities of different tracts as well as of different classes of soils.

Disadvantage of a Jantri.

14. The Jantri has, however, one disadvantage in that if the Jantri, as applied to a táluka, is lost or mislaid, no one—not even the officer who constructed it—can tell exactly what the rates originally fixed were for the different classes of the soil valuation.[1]

The Gujarát rate Jantri.

15. It has been stated above that in Gujarát it has always been the practice to calculate the assessment rates (Dars) by a Jantri. The Gujarát Jantri, however, differs in its construction from the Southern Marátha Country Jantri in this, that while the latter makes the addition or allowance, as the case may be, on account of distance with reference to the sanctioned maximum rate as a whole, the former makes it with reference to every rupee of that rate. The Gujarát Jantri besides does not take into account any factors other than the (1) soil valuation (2) maximum rate, and (3) distance from the village site.

16. When the assessment rate or Dar as ascertained from the rate Jantri is entered against each number, the next thing to do is to work out the Akár. The Akár of a number is, as has been shown above, equal to the product of the Kaim Dar and the area of the number. It is thus at this stage that the Akár Jantri which gives the product of any rate (or Dar) from annas 4 up to Rs. 8, and of any area from one-fourth of a guntha up to 40 acres comes into use. The Akár thus ascertained is called the Kachha Akár.

Kachha Akár.

17. The kachha Akár is converted into pakka or Kaim Akár by the application of the Dharsod Scale. The application of this scale is the last operation in the process of the calculation of assessment (pakka Akár).

Pakka Akár.

18. The general principle underlying the Dharsod is to simplify, by eliminating fractions of a rupee, "the adding up of assessments which is a very material point both at the time of the first calculation of

Dharsod Scale.

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[1] This description applies fully to the Southern Marátha Country Jantries only. In the Gujarát Jantri the chief factor "is the distance scale," and if this scale is forthcoming, the Jantri can be re-constructed without much difficulty.

assessments, and what is of more importance afterwards, in the general revenue administration."[1]

Its application.

19. This principle has been invariably observed in all the surveys from the beginning, though the scales according to which the elimination of fractions (Dharsod) was actually made varied in different surveys.

Old Dharsod scales sanctioned. Revised scale introduced in 1873.

20. All these old scales[2] were formally sanctioned in 1873, and in the same year, on the recommendations of the Survey Commissioners, the following revised scales were laid down for general application in future.

SCALE No. I.[3]

For all Collectorates except Thána, Kolába, Ratnágiri, and Kánara.

From Rupees	To Rupees	Fixed as Assessment.
0 0 1	0 3 0	0 2 0
0 3 1	0 6 0	0 4 0
0 6 1	0 10 0	0 8 0
0 10 1	0 14 0	0 12 0
0 14 1	1 4 0	1 0 0
1 4 1	1 12 0	1 8 0
1 12 1	2 4 0	2 0 0
2 4 1	2 12 0	2 8 0
2 12 1	3 4 0	3 0 0
3 4 1	3 12 0	3 8 0
3 12 1	4 8 0	4 0 0
4 8 1	5 8 0	5 0 0

and so on.

SCALE No. II.

For use in Thána, Kolába, Ratnágiri, and Kánara.

From Rupees	To Rupees	Fixed as Assessment.
0 0 1	0 0 6	0 0 6
0 0 7	0 1 6	0 1 0
0 1 7	0 3 0	0 2 0

For higher figures the same scale as in the other Collectorates.

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[1] Extract from joint letter No. 209, dated 3rd February 1873, from the Survey and Settlement Commissioners, N. and S. Divisions, quoted in the preamble of Government Resolution No. 1353, dated 8th March 1873, Revenue Department.

[2] Any scales reducing fractions which may have been hitherto used in accordance with the local rules of a Survey Department are hereby sanctioned. (Extract, paragraph 2, Government Resolution No. 1353, dated 8th March 1873.)

[3] G. R. No. 2210, dated 18th April 1873, page 276, Survey and Settlement Manual, Vol. I.

21. The following examples will show the effect of the application of the Dharsod scale to the kachha Akár as obtained from the Akár Jantri or by the multiplication of the Dar into the area of the Number :—

Illustrations.

Example No.	Area.	Dar per Acre.	Kachha Akár.	Pakka or Kaim Akár after the elimination of fraction by the Dharsod scale.
		Scale No. I.		
	A. g.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	1 10	0 6 0	0 7 6	0 8 0
2	2 20	0 8 0	1 4 0	1 0 0
3	3 0	0 4 6	0 13 6	0 12 0
4	2 10	3 0 0	6 12 0	7 0 0
		Scale No. II.		
1	0 4	0 6 0	0 0 7	0 1 0
2	0 20	0 3 6	0 1 9	0 2 0

22. The Kaim Akár worked out (number by number) in the manner shown above is entered against each number in the column provided for it in the Akárband. At the foot of the Akárband is given an abstract showing separately the total assessment (Akár) of different descriptions of lands—rice, garden, &c. As each Akárband is completed, every entry in it is carefully examined and any mistakes detected duly corrected. It is then signed by the Survey Daftardár after personally examining a few entries by way of test. The Akárbands thus completed are then sent in instalments to the Mámlatdár for the preparation of the Vasul Báki Patrak.

Completion of the Akárband. Its examination by the Survey Daftardár.

The method described above is now generally followed in all the Surveys in working out the pakka or Kaim Akár of dry-crop lands. In the case of lands other than Dry-crop, such as Rice, Patasthal, Motasthal, Dhekudiat, &c., while the general principles of calculation are the same, there are slight variations in their actual application. These will be easily seen from the examples given in the following paragraphs to illustrate the construction of Jantries and their application in different descriptions of lands in different surveys.

Practice followed in different Surveys.

(A)

Gujarat Survey Jantri—*Maximum Rate Rs. 3.*

| Classification valuation. (Bhág annas.) | Distance from Village Site—Addition or allowance on account of distance. | | |

Explanation to Jantri (A).

(1) This is a Gujarát Survey Jantri of Rs. 3 maximum rate.

(2) The only factor, besides the soil valuation, taken into account in this Jantri is "the distance from the village site."

(3) Column 1 shows the pakka valuation Bhag annas, *i. e.* Bhag annas exclusive of fractions, representing the several classes of a valuation scale beginning with 6 pies and rising to 24 annas.

Distance Scale.

		A.	p.
Distance up to ¼ of a mile	Increase	1	6
„ above ¼ and within ½ of a mile ...	„	1	0
„ „ ½ „ „ ¾ „ ...	„	0	6
„ „ ¾ „ „ 1 mile	Maximum rate unaltered.		
„ „ 1 mile „ „ 1½ miles ...	Decrease	0	6
„ „ 1½ miles „ 1½ „ ...	„	1	0
„ „ 1½ „	„	1	6

Note.—The addition or allowance according to this scale is to be made for every rupee of the maximum rate, thus :

(1) For numbers within ¼ of a mile the scale addition is 1 anna 6 pies, therefore the maximum rate for those numbers will be Rs. 3 + (annas 1½ × 3) = Rs. 3-4-6.

(2) For numbers above 1 and within 1½ miles the scale allowance is 6 pies, therefore the maximum rate for these numbers will be Rs. 3 − (pies 6 × 3) = Rs. 2-14-6.

(4) In columns 2 @ 8 are shown the rates (Dars) worked out at the maximum rate Rs. 3 with addition for proximity to, or allowance for distance from, the village site made according to the marginally noted scale.

(5) The heads of columns 2 @ 8 show the distance and the rate of addition or allowance to be made on that account for every rupee of the maximum rate.

(6) The maximum rate (Rs. 3) is for 16 annas of the valuation scale. In the case of the other valuation annas the maximum rate is first proportionately increased or decreased, as the case may be, and then the addition or allowance according to the scale is made, thus :—

For 20 annas the maximum rate is first proportionately increased to Rs. 3-12-0. The addition or allowance is then made on Rs. 3-12-0 according to the distance scale given above; thus—for numbers within ¼ of a mile, the addition is at 1½ annas per rupee. The addition for Rs. 3-12-0, which is the maximum rate for 20 annas, is 5 annas 6 pies. The assessment rate (Dar) for 20 annas and within ¼ of a mile is thus Rs. (3-12-0 + 0-5-6) = 4-1-6, which is the rate given in column 2 against Bhag annas 20.

(7) The rates entered in columns 2 to 8 against the several classes are pakka or Kaim rates (Dars) exclusive of fractions below half anna or 6 pies.

GUJARA'T SURVEY.

(*a*) *Dry-crop land—Maximum rate Rs. 3.*

Example No.	Area.	Classification valuation (inclusive of subsoil Chad,[1] if any).	Distance from Village.	Rate.	Assessment (Kachha Akár).	Assessment after applying the Dharsod scale.
	A. g.	A. p.		Rs. a. p.	Rs. a. p.	
1	3 0	16 0	Above ¾ and within 1 mile ...	3 0 0	9 0 0	9
2	4 10	10 6	Within ¼ of a mile.	2 2 6	9 2 8	9
3	2 10	20 0	Above 1½ miles ...	3 6 6	7 10 8	8

Illustrations.

23. The Jantri (A) according to which the rates in the above examples are found, is given on the foregoing page.

Example No. 1.—Here the distance being above ¾ and within one mile, the maximum rate remains unaltered, and as the classification of the number is 16 annas, the assessment rate is equal to the maximum rate (Rs. 3). This is accordingly the rate (Dar) given in the Jantri against 16 annas in the column headed "Distance above ¾ and within one mile. Increase *nil.*"

Example No. 2.—The distance is within ¼ of a mile. The maximum rate is therefore increased by 4½ annas (at 1½ anna per rupee). At the rate so increased, the assessment rate or Dar of as. 10-6, which is the classification valuation of the number, comes to Rs. 2-2-6, which is shown in the Jantri against as. 10-6 in the column headed "Distance up to ¼ of a mile. Increase 1 anna 6 pies per rupee."

Example No. 3.—The classification valuation is annas 20. The maximum rate (Rs. 3) is therefore first proportionately increased and then a deduction made on account of the distance. With the proportionate increase the maximum rate comes to Rs. 3-12-0. The allowance for distance at anna 1-6 comes to Re. 0-5-7½ or, exclusive of fraction, Re. 0-5-6. The assessment rate for 20 annas is therefore Rs. 3-12-0 *minus* Re. 0-5-6 = Rs. 3-6-6,

[1] In Gujarát the increase or 'Chad' made under the "Subsoil water advantage" rules is considered and dealt with as Soil Chad. In working out the assessment, however, this chad is not added to the soil classification annas, but separately shown with its assessment.

which is shown in the Jantri against annas 20, in the column headed "Distance above 1½ miles. Decrease 1 anna 6 pies per rupee."

In example No. 1, the rate ascertained from the Jantri as explained above is Rs. 3. This is the rate of assessment per acre. The area of the number is 3 acres, therefore (Rs. 3 × 3 acres) Rs. 9 is the kacha Akár of the number, and as it is exclusive of fractions, the same figure is recorded as the pakka or Kaim Akár of the number.

In example No. 2, the kacha Akár (rate Rs. 2-2-6 × the area 4 acres 10 gunthas) is Rs. 9-2-8. Here the fraction (annas 2-8, being less than annas 8,) is eliminated by the application of the Dharsod scale No. 1,[1] and the balance Rs. 9 recorded as the pakka or Kaim Akár of the number.

In example No. 3, the kacha Akár (rate Rs. 3-6-6 × the area 2 acres 10 gunthas) is Rs. 7-10-8. Here the fraction annas 10-8, being above 8 annas, is taken as equal to Re. 1 under the Dharsod scale, and the Akár is, therefore, confirmed at Rs. 8.

(*b*) *Rice Land.*

Gujarát Rice land.

24. In the Gujarát Survey, the wet-crop, or irrigated lands, such as rice, Dhekudiat, &c., are assessed at two separate maximum rates, one for soil and one for water. The Akár is first worked out on the soil valuations[2] at the soil maximum rate in the manner explained above in the case of simple dry-crop. To this Akár is added the Akár of the water advantage which is worked out by simple multiplication of the three factors, *viz.* (1) valuation, (2) the water maximum rate, and (3) the area of the number. The total of the two Akárs (soil and water) represents the kacha Akár of the number. The fractions are then eliminated by the application of the Dharsod scale and the balance entered as the pakka or Kaim Akár of the number. The following examples will illustrate how the Kaim Akár is worked out in the case of rice and other kinds of wet lands.

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[1] See page 21, paragraph 20, *supra*.

[2] In the case of rice-lands, in calculating the assessment rate, the soil valuation is doubled as will be seen from the following extract:—

It may be necessary to explain that the scale of soil annas in rice is only half that of jiráit which is the practice in this Survey. Eight annas of rice soil classification, therefore, is equivalent to, and rated the same as 16 annas of any dry-crop. (Extract paragraph 54, page 94, Daskroi Settlement, Selection No. CCXIV.)

No.	Area.	Classification Valuation.	Distance from Village site.	Maximum Rate.	Dar.	Kachha Akár.	Kaim Akár.
	A. g.	*Rice Land.*		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	2 10	Soil ... Soil ... 7	Within ¼ of a mile.	3	2 14 0	6 7 6	17 0 0
		Soil ... Subsoil ... 4			0 13 0	1 13 3	
		Water. Rain ... 7		4	3 12 0	8 7 0	
		Water. Tank ... 8					
		Dhekudiat Land.[1]					
2	4 5	Soil 12	Within ¼ of a mile.	3	2 7 6	10 2 11	20 0 0
		Water 10		4	2 8 0	10 5 0	

Explanation:—(a) Example No. 1 is of rice-land. In the Gujarát Survey, as has been explained above, it is the practice to double the soil valuation annas in the case of rice-land[2] in working out the assessment rate. In the present example the soil valuation is 7 annas. The rate is therefore calculated on annas 14. The maximum rate is Rs. 3, which is increased by 4½ annas (at 1½ anna per rupee), the land being within ¼ of a mile[3] of the village site. At the maximum rate thus increased the assessment rate (Dar) for 14 annas comes to Rs. 2-13-11, *i.e.* exclusive of fractions according to the "Dharsod scale," Rs. 2-14. This, multiplied by 2 acres and 10 gunthas, the area of the number, gives Rs. 6-7-6 as the kacha soil Akár.

(*b*) The subsoil valuation is annas 4. According to the Jantri above referred to, the assessment rate of this valuation is 13 annas which, multiplied by the area of the number, 2 acres 10 gunthas, gives Rs. 1-13-3 as the kacha Akár of the number on account of the subsoil water advantage.

(*c*) The water valuation of the number is annas 15 (7 annas for Akasia or rain water and 8 annas for "tank assistance"). This multiplied by the maximum water rate, Rs. 4, gives Rs. 3-12-0 as the assessment rate or Kaim Dar, and the Kaim Dar multiplied by the area of the number, 2 acres 10 gunthas, gives Rs. 8-7-0 as the kacha water Akár.

[1] As regards "subsoil" assessment in the case of Dhekudiat lands, see Chapter XII—Well Assessment—Section III—Dhekudis in Gujarát.

[2] This does not apply to "new rice-land," that is, land converted into rice during the original settlement. Such land is classed as dry-crop and assessed at the dry-crop maximum rate.

[3] *Vide* Rs. 3 dry-crop (A) Jantri facing page 22.

	Rs.	a.	p.
(*a*)	6	7	6
(*b*)	1	13	3
(*c*)	8	7	0
	16	11	9

The total of the kacha Akárs under (*a*), (*b*), (*c*), is Rs. 16-11-9 or Rs. 17 after eliminating fractions according to the Dharsod scale, and this amount is accordingly entered as the pakka or Kaim Akár of the number.

Example No. 2 is of Dhekudiat land. The soil valuation is 12 annas, which at the rate of Rs. 3—soil maximum—gives Rs. 2-7-6 (see the Jantri marked A opposite page 22). This multiplied by the area of the number, 4 acres 5 gunthas, gives Rs. 10-2-11 as the kacha soil Akár.

The water classification is annas 10. This multiplied by the water maximum, Rs. 4, gives Rs. 2-8-0 as the Kaim Dar. The Kaim Dar multiplied by the area of the number, 4 acres 5 gunthas, gives Rs. 10-5-0 as the kacha water Akár.

	Rs.	a.	p.
Soil	10	2	11
Water ...	10	5	0
Total ...	20	7	11

The total of the two kacha Akárs is Rs. 20-7-11 or Rs. 20 after eliminating fractions according to the Dharsod scale, and this amount is accordingly entered as the Kaim Akár of the number.

Other kinds of lands in Gujarát.

25. In the case of lands classed as Bhatta, Uttam Prakar, Uttam Bagáit,[1] the Akár is worked out in the same manner as explained above, and no further explanation or examples seem called for. The general formula or rule according to which the Akár is worked out in the Gujarát Survey may therefore be laid down thus :—

(1)—Lands classed for Soil only.

(Such as Dry-crop, Uttam Prakar, &c.).

(*a*) First ascertain the Dar or assessment rate by the dry-crop maximum rate Jantri.

(*b*) Multiply the Dar by the area of the number and you will get the kacha Akár.

(*c*) Eliminate fractions from the kacha Akár by the Dharsod scale, and the result will represent the Kaim Akár.

(2)—Lands classed for Soil and Water.

(Such as Rice, Dhekudiat, &c.)

(*a*) Work out the soil Akár as explained above in the case of lands classed for soil only.

(*b*) Add to the soil Akár the water Akár worked out by simple multiplication of the water classification and the maximum water rate and the total will represent the pakka or Kaim Akár.

[1] See Gujarát Classification—Section III. Part II. Classification, Vol. II.

Deccan Survey.

(Comprising the Deccan and Southern Marátha Country Districts and the District of North Kánara.)

Deccan and Konkan Survey practice.

26. It may be noted here that from the ascertainment of the Kaim Dar to the working out of the Pakka Akár, the method adopted in all the surveys is the same as has been explained above under the Gujarát Survey. It will therefore suffice if the method by which the Kaim Dar is ascertained in the two other surveys (Deccan and Konkan) in the case of different descriptions of lands, is explained in this place.

DECCAN SURVEY.

(DECCAN AND SOUTHERN MARA'THA COUNTRY DISTRICTS AND THE DISTRICT OF NORTH KÁNARA).

Dry-Crop Land.

Survey No.	Classification valuation.	Jantri class of the village.	Distance.	Assessment rate or Kaim Dar.
	A. p.			Rs. a.
1	15 6	I	¼ of a mile	3 5
2	8 6	II	½ a mile	1 12
3	14 0	III	3 miles	2 7
4	11 6	IV	¾ of a mile	2 4
5	15 0	II	1½ miles	2 13

Illustrations.

27. It has been stated above that in this Survey the rates (Dars) are ascertained by Jantri. The Jantri (marked B) which has been used in the above instances is given on the opposite page. The notes at the foot of the Jantri will explain how it has been constructed and how the rates for the different classes of the valuation scale are to be ascertained therefrom. These notes, together with the explanation given below, will show how the rates in the above examples have been ascertained :—

Example No. 1.—In this case the village belongs to the "Jantri class I," the classification valuation of the number is annas 15-6 and the distance ¼ of a mile. The rates of the several classes of the valuation scale under "the Jantri class I," and for distance up to ¼ of a mile, are given in the perpendicular column 2. Therefore Rs. 3-5, which is given in column 2 against annas 15-6 (the classification valuation of the number), is the rate of the number.

Example No. 2.—Here the classification valuation of the number is annas 8-6, the Jantri class II, and the distance ½ a mile. The rates of the several classes of the valuation scale under the Jantri class II, and for distance up to ½ a mile, are given in the perpendicular column 4. Therefore Rs. 1-12-0, which is given in the perpendicular column 4 against annas 8-6 (the classification valuation of the number) is the rate of the number.

(B)—Deccan Survey Jantri.

Maximum rate Rs. 3.

Class I.	Class II.	Class III.	Class IV.	।॰ ॥॰ / ॥॰ १	१ १॥ / १। १॥	१॥ १॥॥	२ २।	२॥ २॥॥	३ ३।	३॥ ३॥॥	४ ४।	४॥ ४॥॥	५ ५।
1	2	3	4	5		6	7	8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
1 5 6	4 1 0	4 1 0	4 1 0	4 0 0		4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	...	...
1 5 0	4 0 0	4 0 0	4 0 0	3 15 0		3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	...	...
1 4 6	4 0 0	4 0 0	3 15 0	3 14 0		3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	...	...
1 4 0	4 0 0	3 15 0	3 14 0	3 13 0		3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	...	...
1 3 6	3 14 0	3 13 0	3 12 0	3 11 0		3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	...	...
1 3 0	3 13 0	3 12 0	3 11 0	3 10 0		3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	...	...
1 2 6	3 12 0	3 11 0	3 10 0	3 9 0		3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	...	...
1 2 0	3 10 0	3 9 0	3 8 0	3 7 0		3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	...	...
1 1 6	3 8 0	3 7 0	3 6 0	3 5 0		3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	...	...
1 1 0	3 7 0	3 6 0	3 5 0	3 4 0		3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	...	...
1 0 6	3 6 0	3 5 0	3 4 0	3 3 0		3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	...	...
1 0 0	3 6 0	3 4 0	3 2 0	3 1 0		3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	...
0 15 6	3 5 0	3 3 0	3 1 0	3 0 0		2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	...
0 15 0	3 4 0	3 2 0	3 0 0	2 14 0		2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	...
0 14 6	3 3 0	3 1 0	2 15 0	2 13 0		2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	...
0 14 0	3 1 0	2 15 0	2 13 0	2 11 0		2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	...
0 13 6	3 0 0	2 14 0	2 12 0	2 10 0		2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	...
0 13 0	2 14 0	2 13 0	2 10 0	2 8 0		2 7 0	2 6 0	2 5 0	2 5 0	2 4 0	2 3 0	2 2 0	...
0 12 6	2 13 0	2 10 0	2 8 0	2 7 0		2 6 0	2 5 0	2 4 0	2 4 0	2 3 0	2 2 0	2 1 0	...
0 12 0	2 11 0	2 9 0	2 7 0	2 5 0		2 4 0	2 3 0	2 2 0	2 2 0	2 1 0	2 0 0	1 15 0	...
0 11 6	2 10 0	2 8 0	2 6 0	2 4 0		2 3 0	2 2 0	2 1 0	2 1 0	2 0 0	1 15 0	1 14 0	...
0 11 0	2 8 0	2 6 0	2 4 0	2 2 0		2 1 0	2 0 0	1 15 0	1 15 0	1 14 0	1 13 0	1 12 0	...
0 10 6	2 6 0	2 4 0	2 2 0	2 1 0		2 0 0	1 15 0	1 14 0	1 14 0	1 13 0	1 12 0	1 11 0	...
0 10 0	2 5 0	2 3 0	2 1 0	1 15 0		1 14 0	1 13 0	1 12 0	1 12 0	1 11 0	1 10 0	1 9 0	...
0 9 6	2 3 0	2 1 0	1 15 0	1 13 0		1 13 0	1 12 0	1 11 0	1 11 0	1 10 0	1 9 0	1 8 0	...
0 9 0	2 1 0	1 15 0	1 13 0	1 11 0		1 11 0	1 10 0	1 9 0	1 9 0	1 8 0	1 7 0	1 6 0	...
0 8 6	1 15 0	1 13 0	1 12 0	1 10 0		1 9 0	1 8 0	1 7 0	1 7 0	1 6 0	1 5 0	1 4 0	...
0 8 0	1 13 0	1 11 0	1 10 0	1 8 0		1 7 0	1 6 0	1 6 0	1 5 0	1 4 0	1 3 0	1 3 0	...
0 7 6	1 11 0	1 9 0	1 8 0	1 7 0		1 6 0	1 5 0	1 5 0	1 4 0	1 3 0	1 2 0	1 2 0	...
0 7 0	1 9 0	1 7 0	1 6 0	1 5 0		1 4 0	1 3 0	1 3 0	1 2 0	1 1 0	1 0 0	1 0 0	...
0 6 6	1 7 0	1 6 0	1 5 0	1 4 0		1 3 0	1 2 0	1 2 0	1 1 0	1 0 0	0 15 0	0 15 0	...
0 6 0	1 5 0	1 4 0	1 3 0	1 2 0		1 1 0	1 1 0	1 0 0	0 15 0	0 14 0	0 13 0	0 13 0	...
0 5 6	1 3 0	1 2 0	1 1 0	1 0 0		1 0 0	0 15 0	0 15 0	0 14 0	0 13 0	0 12 0	0 12 0	...
0 5 0	1 2 0	1 1 0	1 0 0	0 15 0		0 14 0	0 14 0	0 13 0	0 12 0	0 12 0	0 11 0	0 11 0	...
0 4 6	1 0 0	0 15 0	0 14 0	0 13 0		0 12 0	0 12 0	0 11 0	0 11 0	0 10 0	0 10 0	0 9 0	...
0 4 0	0 14 0	0 13 0	0 12 0	0 11 0		0 10 0	0 10 0	0 9 0	0 9 0	0 9 0	0 8 0	0 8 0	...
0 3 6	0 12 0	0 11 0	0 10 0	0 9 0		0 9 0	0 8 0	0 8 0	0 7 6	0 7 6	0 7 0	0 7 0	...
0 3 0	0 10 0	0 9 0	0 8 0	0 7 6		0 7 6	0 7 6	0 7 0	0 7 0	0 6 6	0 6 6	0 6 0	...
0 2 6	0 8 0	0 7 0	0 6 0	0 6 0		0 6 0	0 6 0	0 5 6	0 5 6	0 5 6	0 5 0	0 5 0	...
0 2 0	0 6 0	0 5 0	0 4 6	0 4 6		0 4 6	0 4 6	0 4 6	0 4 0	0 4 0	0 4 0	0 3 6	...
0 1 6	0 4 6	0 4 0	0 3 6	0 3 6		0 3 6	0 3 6	0 3 6	0 3 0	0 3 0	0 3 0	0 3 0	...
0 1 0	0 3 0	0 3 0	0 2 6	0 2 6		0 2 6	0 2 6	0 2 6	0 2 0	0 2 0	0 2 0	0 2 0	...

[*Explanation*

Explanation to Jantri (B).

(1) This is a Deccan Survey Jantri of maximum rate Rs. 3.

(2) The headings (Class I, Class II, Class III, Class IV) to columns 1 to 4 represent the Jantri classes into which the villages of the táluka or tract for settlement are arranged for the purposes of assessment according to population,[1] possession of or vicinity to markets, &c. These do not refer to the entries in the perpendicular columns below, but to the horizontal columns to the right. The figures in the horizontal columns opposite the "classes" show "distance in miles or fractions of a mile from the village site."

(3) The figures in the perpendicular column 1 show the Bhág annas or the different classes into which the valuation scale is divided.

(4) The figures in the perpendicular columns 2 to 12 show the assessment rates of the various "classes" or Bhág annas of the valuation scale with reference to the "Jantri classes" as well as the distances from the village site entered against these "classes" in the horizontal columns. The distance is denoted thus :—

१· = $\frac{1}{4}$ of a mile.
१॥· = $\frac{1}{3}$ a mile.
१॥। = $\frac{3}{4}$ of a mile.
१ = 1 mile.
२॥ = $2\frac{1}{3}$ miles.
३॥। = $3\frac{3}{4}$ miles, and so on.

(5) The "Jantri classes" refer to villages; the Bhág annas (in column 1) and the figures showing distances in the horizontal columns at the top of the Jantri refer to Survey numbers or fields.

(6) The maximum rate as sanctioned by Government and the Jantri class assigned by the Superintendent or the Settlement Officer for each village are entered on the first page of the Register, in which are also shown the classification Bhág annas and the distance from village site of each of the numbers in the village, in the columns provided for them. With these details the assessment rate is ascertained as shown in the following examples :—

Village Jantri Class.	Classification Bhág annas of the field.	Distance from village site.	Rate according to the above Jantri.
	A. p		Rs. a.
I	12 6	¼ of a mile	2 12
I	7 0	Between 1½ and 1¾ miles.	1 4
II	12 6	¼ of a mile	2 10
II	7 0	Between 1½ and 1¾ miles.	1 4
III	12 6	¼ of a mile	2 8
III	7 0	Between 1½ and 1¾ miles.	1 4
IV	12 6	¼ of a mile	2 7
IV	7 0	Between 1½ and 1¾ miles.	1 4

It will be noticed that in this Jantri no difference is made in the rating with reference to the "Village or Jantri classes" in cases where the distance from the village site is above $1\frac{3}{4}$ miles.

---

[1] Generally it may be taken that the following is a fair estimate of the application of the "Jantri class" to population :—

1. Places having a population under about 600 ... ... 4th Class.
2. From 600 to 1,500 to 2,000 ... ... 3rd Class.
3. From 2,000 to 3,000 to 4,000 ... ... 2nd Class.
4. First class should only be applied to very large places, large market towns, &c., where a large number of people congregate at times. (Extract from paragraph 3 of Survey Commissioner N. D.'s letter, No. 184, dated 19th February 1881.)

Example No. 3.—The classification valuation is annas 14, the village Jantri class III, and the distance 3 miles. The rates of the several classes of the valuation scale under the Jantri class III, distance 3 miles, are given in column 9. Therefore Rs. 2-7-0 given in this column against 14 annas, which is the classification of the number, is the rate of the number.

Example No. 4.—In this, the classification valuation is annas 11-6, the village Jantri class IV, and the distance $\frac{3}{4}$ of a mile. The rates for the several classes of the valuation scale under the Jantri class IV, distance $\frac{3}{4}$ of a mile, or under the Jantri class I, distance 1 to $1\frac{1}{4}$ miles, as also under the Jantri class II, distance $\frac{3}{4}$ to $1\frac{1}{4}$ miles, are the same, and they are shown in column 5. Therefore Rs. 2-4-0 shown in this column against annas 11-6, which is the classification valuation of the number, is the rate of the number.

Example No. 5.—The classification valuation is annas 15, the village Jantri class II, and the distance $1\frac{1}{2}$ miles. The rates of the several classes of the valuation scale under the Jantri class II, distance $1\frac{1}{2}$ miles, as also under the Jantri class I, distance $1\frac{1}{2}$ to $1\frac{3}{4}$ miles, are the same, and these are given in column 6. Therefore Rs. 2-13-0 in this column against 15 annas, which is the classification of the number, is the rate of the number.

28. It has been stated above that the rates for the several classes of the valuation scale as given in a Jantri of one maximum rate will not always tally with the rates given for those classes in another Jantri of the same maximum rate. This will be easily seen by comparing the rates entered in the above instances with the rates obtainable from another Jantri of the same maximum rate (marked C on the opposite page). To facilitate comparison, the rates according to the two Jantries (B, C,) are given below :—

Comparison of two Jantries of one and the same maximum rate.

Example No.	Rate according to Jantri (B).	Rate according to Jantri (C).	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	3 5 0	3 5 0	*Nil.*
2	1 12 0	1 11 0	—0 1 0
3	2 7 0	2 9 0	+0 2 0
4	2 4 0	2 6 0	+0 2 0
5	2 13 0	2 14 0	+0 1 0

(C)—DECCAN SURVEY JANTRI.

Maximum Rate Rs. 3.

Class I.	Class II.	Class III.	Class IV.	૧ ૩	૨ ૧ ૩	૩ ૩	૪ ૩	૫ ૩	૬ ૩	૭ ૩	૮ ૩	૯ ૩	૧૦ ૩	૧૧ ૩	૧૨ ૩	૧૩ ૩
૧	૨	૩	૪	૫	૬	૭	૮	૯	૧૦	૧૧	૧૨	૧૩	૧૪	૧૫	૧૬	૧૭
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.
1 8 0	4 7 0	4 6 0	4 5 0	4 4 0	4 3 0	4 2 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	...
1 7 6	4 6 0	4 5 0	4 4 0	4 3 0	4 2 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	...
1 7 0	4 5 0	4 4 0	4 3 0	4 2 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	...
1 6 6	4 4 0	4 3 0	4 2 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	...
1 6 0	4 3 0	4 2 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	...
1 5 6	4 2 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	...
1 5 0	4 1 0	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	...
1 4 6	4 0 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	...
1 4 0	3 15 0	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	...
1 3 6	3 14 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	...
1 3 0	3 13 0	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	...
1 2 6	3 12 0	3 11 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	...
1 2 0	3 10 0	3 9 0	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	...
1 1 6	3 8 0	3 7 0	3 6 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	...
1 1 0	3 8 0	3 7 0	3 5 0	3 4 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	...
1 0 6	3 7 0	3 5 0	3 3 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	...
1 0 0	3 6 0	3 4 0	3 2 0	3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	...
0 15 6	3 5 0	3 3 0	3 1 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	...
0 15 0	3 4 0	3 2 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	...
0 14 6	3 3 0	3 1 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	...
0 14 0	3 2 0	3 0 0	2 14 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	...
0 13 6	3 1 0	2 15 0	2 13 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	2 1 0	...
0 13 0	3 0 0	2 14 0	2 12 0	2 11 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	2 1 0	2 0 0	...
0 12 6	2 14 0	2 12 0	2 10 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	2 1 0	2 0 0	1 15 0	1 14 0	...
0 12 0	2 13 0	2 11 0	2 9 0	2 8 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	2 1 0	2 0 0	1 15 0	1 14 0	1 13 0	...
0 11 6	2 11 0	2 9 0	2 7 0	2 6 0	2 5 0	2 4 0	2 3 0	2 2 0	2 1 0	2 0 0	1 15 0	1 14 0	1 13 0	1 12 0	1 11 0	...
0 11 0	2 9 0	2 7 0	2 5 0	2 4 0	2 3 0	2 2 0	2 1 0	2 0 0	1 15 0	1 14 0	1 13 0	1 12 0	1 11 0	1 10 0	1 9 0	...
0 10 6	2 7 0	2 5 0	2 3 0	2 2 0	2 1 0	2 0 0	1 15 0	1 14 0	1 13 0	1 12 0	1 11 0	1 10 0	1 9 0	1 8 0	1 7 0	...
0 10 0	2 5 0	2 3 0	2 1 0	2 0 0	1 15 0	1 14 0	1 13 0	1 12 0	1 11 0	1 10 0	1 9 0	1 8 0	1 7 0	1 6 0	1 5 0	...
0 9 6	2 2 0	2 0 0	1 15 0	1 14 0	1 13 0	1 12 0	1 11 0	1 10 0	1 9 0	1 8 0	1 7 0	1 6 0	1 5 0	1 4 0	1 3 0	...
0 9 0	2 1 0	1 15 0	1 13 0	1 12 0	1 11 0	1 10 0	1 9 0	1 8 0	1 7 0	1 6 0	1 5 0	1 4 0	1 3 0	1 2 0	1 1 0	...
0 8 6	1 15 0	1 13 0	1 11 0	1 10 0	1 9 0	1 8 0	1 7 0	1 6 0	1 5 0	1 4 0	1 3 0	1 2 0	1 1 0	1 0 0	0 15 0	...
0 8 0	1 13 0	1 11 0	1 10 0	1 8 0	1 7 0	1 6 0	1 6 0	1 5 0	1 4 0	1 3 0	1 3 0	1 2 0	1 1 0	1 0 0	0 15 0	...
0 7 6	1 11 0	1 9 0	1 8 0	1 7 0	1 6 0	1 5 0	1 5 0	1 4 0	1 3 0	1 2 0	1 2 0	1 1 0	1 0 0	0 15 0	0 14 0	...
0 7 0	1 9 0	1 7 0	1 6 0	1 5 0	1 4 0	1 3 0	1 2 0	1 1 0	1 0 0	0 15 0	0 14 0	0 13 0	0 12 0	0 11 0	0 10 0	...
0 6 6	1 7 0	1 6 0	1 5 0	1 4 0	1 3 0	1 2 0	1 1 0	1 0 0	0 15 0	0 14 0	0 13 0	0 12 0	0 11 0	0 10 0	0 9 0	...
0 6 0	1 5 0	1 4 0	1 3 0	1 2 0	1 1 0	1 1 0	1 0 0	0 15 0	0 14 0	0 13 0	0 12 0	0 12 0	0 11 0	0 11 0	0 10 0	...
0 5 6	1 3 0	1 2 0	1 1 0	1 0 6	1 0 0	0 15 0	0 15 0	0 14 0	0 13 0	0 12 0	0 12 0	0 11 0	0 11 0	0 10 0	0 9 0	...
0 5 0	1 2 0	1 1 0	1 0 0	0 15 0	0 14 0	0 14 0	0 13 0	0 12 0	0 12 0	0 11 0	0 11 0	0 10 0	0 10 0	0 9 0	0 8 0	...
0 4 6	1 0 0	0 15 0	0 14 0	0 13 0	0 12 0	0 11 0	0 10 0	0 10 0	0 9 0	0 9 0	0 9 0	0 8 0	0 8 0	0 7 6	0 7 6	...
0 4 0	0 14 0	0 13 0	0 12 0	0 11 0	0 10 0	0 10 0	0 9 0	0 9 0	0 8 0	0 8 0	0 7 6	0 7 6	0 7 0	0 7 0	0 6 6	...
0 3 6	0 12 0	0 11 0	0 10 0	0 9 0	0 9 0	0 8 0	0 8 0	0 7 6	0 7 6	0 7 6	0 7 0	0 7 0	0 6 6	0 6 6	0 6 0	...
0 3 0	0 10 0	0 9 0	0 8 0	0 7 6	0 7 6	0 7 6	0 7 0	0 6 6	0 6 6	0 6 6	0 6 0	0 5 6	0 5 6	0 5 6	0 5 0	...
0 2 6	0 8 0	0 7 0	0 6 0	0 6 0	0 6 0	0 6 0	0 6 0	0 5 6	0 5 6	0 5 6	0 5 0	0 4 6	0 4 6	0 4 6	0 4 6	...
0 2 0	0 6 0	0 5 0	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 6	0 4 0	0 4 0	0 4 0	0 3 6	...
0 1 6	0 4 6	0 4 0	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 6	0 3 0	0 3 0	0 3 0	0 3 0	...
0 1 0	0 3 0	0 3 0	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 6	0 2 0	0 2 0	0 2 0	0 2 0	...

(D)

Deccan and Southern Marátha Country Survey—Rice Rate Jantri of a consolidated Soil and Water Rate of Rs. 9.

Water Class.	Soil Classification.											
	1 0 0	0 15 6	0 15 0	0 14 6	0 14 0	0 13 6	0 13 0	0 12 6	0 12 0	0 11 6	0 11 0	0 10 6
As. p.	Rs. a. p.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 0	9 0 0	8 14 0	8 11 0	8 9 0	8 7 0	8 5 0	8 1 0	7 14 0	7 9 0	7 5 0	7 0 0	6 12 0
1 6	8 2 0	8 0 0	7 14 0	7 12 0	7 9 0	7 5 0	7 0 0	6 13 0	6 10 0	6 5 0	6 1 0	5 12 0
2 0	7 7 0	7 5 0	7 3 0	7 0 0	6 12 0	6 7 0	6 3 0	6 0 0	5 12 0	5 7 0	5 3 0	5 1 0
2 6	6 10 0	6 8 0	6 5 0	6 3 0	6 0 0	5 11 0	5 7 0	5 4 0	5 2 0	4 14 0	4 10 0	4 8 0
3 0	5 12 0	5 10 0	5 8 0	5 6 0	5 3 0	5 0 0	4 12 0	4 9 0	4 6 0	4 3 0	4 1 0	3 15 0
3 6	4 15 0	4 14 0	4 12 0	4 10 0	4 8 0	4 5 0	4 1 0	3 15 0	3 13 0	3 10 0	3 8 0	3 6 0
4 0	4 4 0	4 2 0	4 0 0	3 14 0	3 13 0	3 10 0	3 7 0	3 5 0	3 4 0	3 2 0	3 0 0	2 14 0
4 6	3 13 0	3 11 0	3 10 0	3 8 0	3 7 0	3 5 0	3 3 0	3 1 0	2 15 0	2 13 0	2 11 0	2 9 0
5 0	3 8 0	3 7 0	3 5 0	3 4 0	3 2 0	3 1 0	2 15 0	2 13 0	2 11 0	2 9 0	2 7 0	2 6 0
5 6	3 4 0	3 3 0	3 1 0	3 0 0	2 15 0	2 14 0	2 12 0	2 10 0	2 8 0	2 6 0	2 4 0	2 3 0
6 0	3 0 0	2 15 0	2 14 0	2 13 0	2 12 0	2 11 0	2 9 0	2 7 0	2 5 0	2 3 0	2 1 0	2 0 0

Water Class.	Soil Classification—*concluded.*											
	0 10 0	0 9 6	0 9 0	0 8 6	0 8 0	0 7 6	0 7 0	0 6 6	0 6 0	0 5 6	0 5 0	0 4 6	0 4 0
A. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1 0	6 7 0	6 3 0	5 14 0	5 10 0	5 5 0	5 1 0	4 12 0	4 8 0	4 3 0	3 15 0	3 12 0	3 8 0	3 5 0
1 6	5 8 0	5 4 0	5 1 0	4 15 0	4 12 0	4 8 0	4 3 0	3 15 0	3 12 0	3 8 0	3 5 0	3 0 0	2 13 0
2 0	4 15 0	4 12 0	4 8 0	4 6 0	4 3 0	3 15 0	3 10 0	3 6 0	3 2 0	2 14 0	2 11 0	2 8 0	2 6 0
2 6	4 6 0	4 3 0	4 0 0	3 13 0	3 10 0	3 6 0	3 3 0	2 14 0	2 11 0	2 8 0	2 5 0	2 3 0	2 0 0
3 0	3 13 0	3 10 0	3 7 0	3 4 0	3 1 0	2 14 0	2 11 0	2 7 0	2 4 0	2 1 0	1 15 0	1 13 0	1 11 0
3 6	3 5 0	3 2 0	2 15 0	2 13 0	2 10 0	2 8 0	2 5 0	2 2 0	1 14 0	1 12 0	1 11 0	1 8 0	1 6 0
4 0	2 13 0	2 11 0	2 8 0	2 6 0	2 5 0	2 3 0	1 15 0	1 12 0	1 9 0	1 7 0	1 6 0	1 5 0	1 3 0
4 6	2 8 0	2 7 0	2 5 0	2 3 0	2 1 0	1 15 0	1 12 0	1 10 0	1 7 0	1 5 0	1 4 0	1 3 0	1 1 0
5 0	2 5 0	2 3 0	2 1 0	2 0 0	1 14 0	1 12 0	1 10 0	1 8 0	1 4 0	1 3 0	1 2 0	1 1 0	1 0 0
5 6	2 2 0	2 0 0	1 14 0	1 13 0	1 12 0	1 10 0	1 8 0	1 6 0	1 3 0	1 2 0	1 1 0	1 0 0	0 15 0
6 0	1 15 0	1 14 0	1 13 0	1 12 0	1 10 0	1 8 0	1 6 0	1 4 0	1 2 0	1 1 0	1 0 0	0 15 0	0 14 0

[*Explanation*

Explanation to Jantri (D).

(*a*) This is a Jantri[1] for ascertaining the assessment rates of rice land at a consolidated soil and water maximum rate of Rs. 9.

(*b*) The first perpendicular column shows the water classes (represented in annas) of a water valuation scale which is divided into 11 classes in all. The figures in the first horizontal column represent the soil classes or Bhág annas of a valuation scale rising from annas 4 to 16 annas or one rupee.

(*c*) It will be noticed that the rice rate Jantri does not take into count any other factors than the soil and water classification valuations.

(*d*) The rates are found thus: A field of which the soil classification is annas 12 and water class 4, the rate by this Jantri will be Rs. 3-4-0; of one of which the water classification is annas 2-6 and soil classification is 8, it will be Rs. 3-10; of 5-6 soil and 5-6 water, it will be Re. 1-2-0 and so on.

(*e*) As in the case of dry-crop lands, there may be two or more Jantries of one and the same maximum rate in the case of rice lands also, and the rates which are given in one Jantri may not always tally with those given in another.

---

[1] The Jantri class is not applied to Turee or Bágáit. To apply it a different arrangement would be necessary as the rate would not admit of being got out from one table as in the case of dry-crop. (Extract from memorandum No. 151, dated 19th February 1881, from Survey Commissioner, S.D.)

Deccan Survey Rice Land (old).

Maximum rate Rs. 9, soil and water combined.

Example No.	Soil Classification.	Water Class.	Assessment.
	As. p.	Rs. a.	Rs. a.
1	12 0	4 0	3 4
2	8 6	2 6	3 13
3	10 0	3 0	3 13
4	14 0	1 0	8 7
5	5 6	2 6	2 8

Deccan Survey. Old Rice.

29. The Jantri (marked D) used in the above instances is given on the foregoing page. It will be seen from the explanatory notes given at the foot of this Jantri that in the case of rice lands the only factors considered in ascertaining the Kaim Dar are the soil valuation and the water class.[1] Thus:—

Example No. 1—The soil classification is annas 12 and water class 4. Therefore Rs. 3-4-0, which is given in the perpendicular column headed "Soil classification 0-12-0" against water class 4 in the 1st column of the Jantri, is the rate of the number.

Example No. 2.—The classification is annas 8-6 and "water class" 2-6 ; Rs. 3-13-0, which is shown against 2-6 water class in the column headed "Soil classification 0-8-6" in the Jantri is, therefore, the rate of the number.

The rates in the remaining three examples have been ascertained in the same way as will be seen by a reference to the Jantri.

[1] See Chapter III, Rice Classification,—Section I—Deccan Survey Classification, pages 13 @ 15—Part II—Vol. II.

Nawkird (New Rice.)

Decan Survey. New Rice.

30. Nawkird (new rice), *i. e.* land converted from jiráyat into rice during the currency of the original settlement lease, is assessed at the revision survey "within the maximum dry-crop rate of the village." The assessment rates or "Dars" are fixed by a Jantri, of which a specimen (marked E) is given on the opposite page. It will be observed that the rates given in this Jantri are worked out by simple multiplication of (1) the maximum dry-crop rate of the village, and (2) the classification Bhág annas, which are first increased by the Chad or increase on account of water advantage according to the Scale of Chad which is fixed by the Superintendent.

The following examples will show how this Chad or increase is made and how the rates are got out from the Jantri :—

(*Maximum dry-crop rate, Rs. 2-8-0.*)

No.	Soil classification.	Water class.	Chad on account of water according to scale marked (F).	Total Bhág annas.	Rate or Dar according to the Jantri (E) of maximum rate, Rs. 2-8-0.
	As. p.	As.	As. p.	As. p.	Rs. a. p.
1	10 0	2	4 6	14 6	2 4 0
2	6 11	4	1 0	7 11	1 4 0

In example No. 1 the soil classification is annas 10 and water class annas 2. According to the Scale of Chad (marked F), the increase or Chad to be made to the soil classification is, therefore, annas 4-6. The total classification valuation on which the rate is to be worked out thus comes to { Soil. As. 10 + Chad on account of water. As. p. (4—6) } annas 14-6. The maximum dry-crop rate of the village (according to which the new rice is to be assessed) is Rs. 2-8-0. Then annas 14-6 × Rs. 2-8-0 = Rs. 2-4-3 or (exclusive of fractions below 6 pies) Rs. 2-4-0 is the rate of the number, and this is accordingly given in the Jantri against Bhág annas 14-6.

In example No. 2 the soil classification is annas 6-11 and the water class annas 4. The Chad is, therefore, anna 1. The

(E)

New Rice Rate Jantri for maximum Rate Rs. 2-8-0.

Classification Bhág annas inclusive of Chad or increase on account of water advantage.	Maximum rate Rs. 2-8-0.
	Rs. a. p.
1 9 0	3 14 6
1 8 6	3 13 0
1 8 0	3 12 0
1 7 6	3 10 6
1 7 0	3 9 6
1 6 6	3 8 0
1 6 0	3 7 0
1 5 6	3 5 6
1 5 0	3 4 6
1 4 6	3 3 0
1 4 0	3 2 0
1 3 6	3 0 6
1 3 0	2 15 6
1 2 6	2 14 0
1 2 0	2 13 0
1 1 6	2 11 6
1 1 0	2 10 6
1 0 6	2 9 0
1 0 0	2 8 0
0 15 6	2 6 6
0 15 0	2 5 6
0 14 6	2 4 0
0 14 0	2 3 0
0 13 6	2 1 6
0 13 0	2 0 6
0 12 6	1 15 0
0 12 0	1 14 0
0 11 6	1 12 6
0 11 0	1 11 6
0 10 6	1 10 0
0 10 0	1 9 0
0 9 6	1 7 6
0 9 0	1 6 6
0 8 6	1 5 0
0 8 0	1 4 0
0 7 6	1 2 6
0 7 0	1 1 6
0 6 6	1 0 0
0 6 0	0 15 0
0 5 6	0 13 6
0 5 0	0 12 6
0 4 6	0 11 0
0 4 0	0 10 0
0 3 6	0 8 6
0 3 0	0 7 6
0 2 6	0 6 0
0 2 0	0 5 0
0 1 6	...
0 1 0	...

(F)

"Scale of Chad" *to be made to soil classification on account of "water advantage" in the case of new rice.*

Classification Bhág annas.	Water Class.					
	0 1 0	0 2 0	0 2 6	0 3 0	0 3 6	0 4 0
1	2	3	4	5	6	7
As. p. As.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
16 0 to 15	0 9 0	0 6 6	0 5 0	0 3 6	0 2 6	0 2 0
14 11 to 14	0 8 6	0 6 0	0 5 0	0 3 6	0 2 6	0 2 0
13 11 to 13	0 8 0	0 6 0	0 4 6	0 3 0	0 2 6	0 2 0
12 11 to 12	0 7 6	0 5 6	0 4 0	0 3 0	0 2 6	0 2 0
11 11 to 11	0 7 0	0 5 0	0 4 0	0 2 6	0 1 6	0 1 6
10 11 to 10	0 6 0	0 4 6	0 3 6	0 2 0	0 1 6	0 1 6
9 11 to 9	0 5 0	0 4 0	0 3 0	0 2 0	0 1 6	0 1 0
8 11 to 8	0 4 6	0 3 0	0 2 6	0 2 0	0 1 6	0 1 0
7 11 to 7	0 4 0	0 3 0	0 2 6	0 2 0	0 1 6	0 1 0
6 11 to 6	0 3 6	0 2 6	0 2 0	0 1 6	0 1 6	0 1 0
5 11 to 5	0 3 0	0 2 0	0 2 0	0 1 6	0 1 0	0 0 6
4 11 to 4	0 2 0	0 1 6	0 1 6	0 1 0	0 1 0	0 0 6

(G)

Deccan and Southern Marátha Country Survey—Motasthal Rate Jantri for Rs. 2-8-0 Maximum Rate.

Classification rates.			Maximum rate Rs. 2-8-0.	
Rs.	a.	p.	Rs.	a.
1	12	0	4	6
1	11	6	4	5
1	11	0	4	3
1	10	6	4	2
1	10	0	4	1
1	9	6	4	0
1	9	0	3	14
1	8	6	3	13
1	8	0	3	12
1	7	6	3	11
1	7	0	3	9
1	6	6	3	8
1	6	0	3	7
1	5	6	3	6
1	5	0	3	4
1	4	6	3	3
1	4	0	3	2
1	3	6	3	1
1	3	0	2	15
1	2	6	2	14
1	2	0	2	13
1	1	6	2	12
1	1	0	2	0
1	0	6	2	9
1	0	0	2	8
0	15	6	2	7
0	15	0	2	5
0	14	6	2	4
0	14	0	2	3
0	13	6	2	2
0	13	0	2	0
0	12	6	1	15
0	12	0	1	14
0	11	6	1	13
0	11	0	1	11
0	10	6	1	10
0	10	0	1	9
0	9	6	1	8
0	9	0	1	6
0	8	6	1	5
0	8	0	1	4
0	7	6	1	3
0	7	0	1	1
0	6	6	1	0
0	6	0	0	15
0	5	6	0	14
0	5	0	0	12
0	4	6	0	11
0	4	0	0	10
0	3	6	0	9
0	3	0	0	7
0	2	6	0	6

Explanation.

(1) This is a "Motasthal Bágáit Jantri" for Rs. 2-8-0 maximum rate.

(2) Column 1 shows the Bhág annas on a valuation scale which begins at annas 2-6 and rises to Rs. 1-12 0. These annas are inclusive of the increases, if any, made under the rules relating to the Well-water Position class.

(3) The rates given in column 2 are the products of the classification Bhág annas in column 1, and the maximum rate Rs 2-8-0 with fractions below 1 anna eliminated. Thus :—

Classification Bhág annas.	Maximum rate.	Product.	Assessment rate or Dar as given in the Jantri.
Rs. a. p.	Rs. a.	Rs. a. p.	Rs. a.
1 12 0	2 8	4 6 0	4 6
0 15 0	2 8	2 5 6	2 5
0 10 6	2 8	1 10 3	1 10

(4) Separate Jantries for different maximum rates varying from Rs. 1-2-0 to Rs. 3 which have been constructed once for all in accordance with the principles explained above are given in Appendix A. (Chap. XII. Well Assessment, Part III.) For maximum rates higher than Rs. 3, Jantries on the above principles can be constructed whenever required.

(H)

Deccan Survey Pátasthal Rate Jantri for combined Soil and Water Maximum Rate Rs. 8.

Soil classification valuation.	Water classes and dates of the duration of the Pát water.					
	1	2	3	4	5	6
	Water lasting until the end of May.	Water lasting until the end of April.	Water lasting until the 15th of March.	Water lasting until the 1st of February.	Water lasting until the 1st of December.	Water lasting until the 1st of November.
1	2	3	4	5	6	7
As. As. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
16 to 14 1	8 0 0	7 0 0	6 0 0	4 14 0	3 14 0	3 4 0
14 to 12 1	7 10 0	6 10 0	5 10 0	4 6 0	3 8 0	2 14 0
12 to 11 1	7 5 0	6 5 0	5 5 0	3 15 0	3 2 0	2 9 0
11 to 10 1	7 0 0	6 0 0	5 0 0	3 10 0	2 14 0	2 5 0
10 to 9 1	6 8 0	5 8 0	4 8 0	3 5 0	2 10 0	2 2 0
9 to 8 1	6 0 0	5 0 0	4 0 0	3 1 0	2 7 0	2 0 0
8 to 7 1	5 8 0	4 8 0	3 8 0	2 12 0	2 3 0	1 12 0
7 to 6 1	5 0 0	4 2 0	3 4 0	2 6 0	1 14 0	1 8 0
6 to 5 1	4 8 0	3 12 0	3 0 0	2 1 0	1 10 0	1 4 0
5 to 4 1	4 0 0	3 6 0	2 10 0	1 13 0	1 7 0	1 2 0
4 to 3 1	3 6 0	2 14 0	2 4 0	1 9 0	1 3 0	0 14 0
3 to 2 0	2 11 0	2 4 0	1 14 0	1 5 0	0 15 0	0 10 0

Explanation to Jantri (H).

(1) This is a Pátasthal Jantri of a consolidated soil and water maximum rate Rs. 8.

(2) The figures in column 1 show the soil valuation annas, the headings to columns 2 to 7 represent the water classes according to the duration of the water in the Páts.

(3) According to this Jantri the assessment rate or Dar of a number of which the soil classification is between annas 14-1 and 16 and the water class 3, that is water lasting till the 15th March, will be Rs. 6, of one of which the soil classification is between annas 8-1 and 9 and water class 1, *i. e.* water lasting till end of May, Rs. 6, of one of which the soil classification is 6 annas and the water class 5, Re. 1-10, and so on.

(4) As to the preparation of the Pátasthal tables (Jantries) and fixing the Pátasthal rates, see Appendix B.

total valuation on which the rate is to be worked thus comes to { As. p. (6 11) + As. p. (1 0) = } annas 7-11 or by Dharsod annas 8. Then annas 8 × Rs. 2-8-0 = Re. 1-4-0, which is shown against annas 8 in the Jantri is the rate of the number.

Motasthal (well-watered) and Pátasthal (watered by Páts) Lands.

Motasthal and Pátasthal lands.

31. The rates of Motasthal and Pátasthal lands are also ascertained by Jantries. Specimens of Jantries (marked G and H) used in determining the rates of lands of these descriptions are given on the preceding pages, and their working is illustrated in the following examples :—

MOTASTHAL.[1]

Maximum Rate Rs. 2-8-0.

No.	Classification valuation.[2]	Dar or assessment rate.
	As. p.	Rs. a. p.
1	18 6	2 14 0
2	7 6	1 3 0

PATASTHAL LANDS.[3]

Combined soil and water maximum rate.

No.	Soil classification.	Date up to which water supply lasts.	Rate.
	As. p.		Rs. a. p.
1	12 0	Till 15th March...	5 5 0
2	4 6	Do. ...	2 10 0
3	8 6	Till end of April...	5 0 0

[1] See rules regarding the assessment of Motasthal lands given in Appendix A. to Chapter XII. Well Assessment.

[2] The classification annas as recorded in the register are inclusive of the Position class and other Chads or additions—*vide* Chapter IV. Part II. Section 1, Deccan Classification, pages 17 @ 26. *Vide* also Appendix A. to Chapter XII. Well Assessment.

[3] See memorandum on the preparation of Pátasthal Jantries given in Appendix B to this chapter.

Konkan Revenue Survey.

Konkan Survey.

32. In the Konkan Survey, the rates of rice lands and also of Nawkird or new rice are now ascertained by a jantri. In the case of other kinds of lands, such as Varkas, Rabi, Pullan, Bagait, &c., the rates are worked out by multiplying the total classification valuation annas by the maximum rate.

Rice.

Rice rating.

33. A specimen of Rice Jantri (marked I) of Rs. 4 is given on the opposite page and its working is illustrated in the following examples :—

Classification valuation soil and water combined.	Rates as per Jantri.
As. p.	Rs. a.
12 0	3 4
6 0	1 6
10 6	2 14

Nawkird or new rice rating.

34. Nawkird or new rice is assessed "within the maximum dry-crop rate," *i.e.* in the Konkan the maximum rate applied to Rabi[1] lands.

[1] For the assessment of new rice land made from varkas Colonel Godfrey and the Survey and Settlement Commissioner propose to adopt as the maximum the rates of "rabi" land, on the principle hitherto followed in similar cases in the districts above the ghâts, that new rice land is assessable within the maximum dry-crop rates. The Collector thinks that in order to avoid any possibility of taxing the rayat's improvement the assessment of rice made from varkas should be limited to the maximum rate on warkas.

* * * * * * *

The subject is ably discussed and the authorities carefully cited by the Survey and Settlement Commissioner in support of his proposals, by which, while the maximum rabi rate is retained for new rice lands in villages of the first class, rateable reduction is made for villages of the second class and the standard scale of declensions for classification is to be applied with the result of an average rate of Re. 1-4-10. In view of the figures given by the Survey and Settlement Commissioner in his paragraph 35, it is quite unreasonable to hold that the whole of the difference in value between varkas land bearing a crop of inferior grain every third year and rice land bearing a crop of at least Rs. 30 in value every year is due to the rayat's improvement. The Survey and Settlement Commissioner's proposals will have the effect of assessing at some 12 to 14 annas an acre so much of the difference as is due to the capacity of the land for conversion. This can in no case represent a disproportionate amount of the capital value due to inherent advantage, and the rates proposed by Mr. Stewart are approved. (Extract from paragraph 8 of Government Resolution No. 5856, dated 30th August 1888—Khalápur-Karjat Revision Settlement Selection.)

Konkan Survey Rice Rate Jantri of Maximum Rate Rs. 4.

Classification annas.			Maximum rate Rs. 4.		
Rs.	a.	p.	Rs.	a.	p.
0	2	0	0	8	0
0	2	6	0	9	0
0	3	0	0	10	0
0	3	6	0	12	0
0	4	0	0	13	6
0	4	6	1	0	0
0	5	0	1	2	0
0	5	6	1	4	0
0	6	0	1	6	0
0	6	6	1	8	0
0	7	0	1	10	0
0	7	6	1	13	0
0	8	0	2	0	0
0	8	6	2	3	0
0	9	0	2	6	0
0	9	6	2	9	0
0	10	0	2	12	0
0	10	6	2	14	0
0	11	0	3	0	0
0	11	6	3	2	0
0	12	0	3	4	0
0	12	6	3	6	0
0	13	0	3	8	0
0	13	6	3	10	0
0	14	0	3	12	0
0	14	6	3	13	0
0	15	0	3	14	0
0	15	6	3	15	0
0	16	0	4	0	0

Explanation to Jantri (I).

(1) This is a Konkan Survey Rice Rate Jantri for Rs. 4 maximum rate.

(2) The figures in column 1 represent the total valuation annas "soil" and "water" combined.

(3) The figures in column 2 represent the rates of the several classes of the combined soil and water classification scale beginning at annas 2 and rising to 16 annas or 1 rupee.

(4) The rates given in column 2 have been calculated by first multiplying the Bhág annas by the maximum rates and then subjecting the resulting rates to an adjustment by which the rates of the lower classes (*i. e.* below 8 annas) are a little reduced, while those above that limit are proportionately increased. Thus :—

Classification.			Maximum rate.	Product.			Rate given in the Jantri.			Remarks.
Rs.	a.	p.	Rs.	Rs.	a.	p.	Rs.	a.	p.	
0	3	6	4	0	14	0	0	12	0	Here a reduction of 2 annas is made.
0	7	0	4	1	12	0	1	10	0	Do. do.
0	9	0	4	2	4	0	2	6	0	Here an increase of 2 annas is made.
0	15	0	4	3	12	0	3	14	0	Do. do.

(5) The only factors taken into consideration in this Jantri are the classification valuation, the maximum rate, and the adjustment scale suggested by the local knowledge and experience of the Superintendent.[1]

[1] *Vide* paragraph 13 (c) *supra*.

The assessment rates or Dars are fixed by a jantri of which a specimen is given below (marked J).

(J)

Nawkird Rice Jantri (used at the Revision Settlement of the Khalápar Petha)—maximum rate Rs. 2.

Classification valuation annas.	Assessment.	Classification valuation annas.	Assessment.
	Rs. a. p.		Rs. a. p.
0 2 0	0 2 6	0 9 6	1 4 0
0 2 6	0 3 0	0 10 0	1 5 6
0 3 0	0 3 6	0 10 6	1 6 6
0 3 6	0 4 6	0 11 0	1 8 0
0 4 0	0 5 6	0 11 6	1 9 6
0 4 6	0 6 6	0 12 0	1 10 6
0 5 0	0 8 0	0 12 6	1 11 6
0 5 6	0 9 6	0 13 0	1 12 6
0 6 0	0 10 6	0 13 6	1 13 6
0 6 6	0 12 0	0 14 0	1 14 0
0 7 0	0 13 6	0 14 6	1 14 6
0 7 6	0 14 6	0 15 0	1 15 6
0 8 0	1 0 0	0 15 6	1 15 6
0 8 6	1 1 6	0 16 0	2 0 0
0 9 0	1 2 6		

35. *Varkas, Rabi, Pullan, Bagait, &c.*—In the case of these lands the rates are worked out by multiplying the classification by the maximum rates as shown below.

Other lands.

	Classification valuation.	Maximum rate.	Rate per acre, being the product of the classification and maximum rate.
	Annas.	Rs. a.	Rs. a.
Bagait	24	8 0	12 0
Rabi	14	2 0	1 12
Varkas	4	0 8	0 2

CHAPTER IV.

ANNOUNCEMENT OR INTRODUCTION OF RATES.

JAMA'BANDI.

Procedure preliminary to the announcement or introduction of rates.

When the last instalment (*vide* paragraph 22, Chapter III,) of the Akárbands (Registers or Sûds) is sent to the Mámlatdár, an intimation is usually given to the Collector of the dates fixed for announcing the rates and requesting him and his Assistant in charge of the Táluka to be present on the occasion.[1] Orders are also issued to the Mámlatdár to call up through the village officers (Patel, Kulkarni, or Talati) the cultivators of the villages concerned on the dates and at places to be fixed beforehand. It is usual for the Superintendent or the officer charged with the duty of announcing the rates to be at the Táluka station with the Jamábandi Kárkuns sufficiently early and to examine the Vasul Baki Patraks[2] and other settlement papers[2] prepared by the Mámlatdár. It is important that this examination should be completed and any mistakes detected should be corrected before the rates are announced.

2. On the day fixed for the announcement of the rates, a notification in the form of Appendix J[3] to Rule 89 of the Land

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[1](1) The introduction of the survey settlement should, in our opinion, be effected by the Superintendent, in conjunction with the Assistant Collector of the district, in order that the latter may become fully acquainted with the system, and the former have an opportunity of observing the practical working of its details and of explaining them fully to the local Revenue Officers in charge of the district, as well as of overcoming any difficulties, and meeting objections which may present themselves in the course of the settlement.

Note.—If the Collector himself holds direct charge of the district, he will of course be present at the introduction of the survey settlement, as will he also be if the Assistant Collector in charge is not sufficiently experienced to form a correct opinion as to the merits of what is being done; or if, for any other reasons, he thinks proper to watch proceedings. The Assistant himself, though ever so inexperienced, should also be present, for he cannot be in a better school in which to learn the most important parts of his revenue duties.—G. L. No. 6900, paragraph 11.) (Extract paragraph 83 of the Joint Report of 1847, page 29, Survey and Settlement Manual, Vol. I.

(2) It is the desire of Government that the practice should be adhered to, by which the Commissioner or Collector has always been present when revised rates are given out, and has had the Assistant in charge of the Táluka with him. (Extract from Nairne's Hand-book, page 14, 23rd Edition.)

(3) Either the Superintendent or an experienced Assistant should invariably be present when a settlement affecting a number of villages is introduced. Government Resolution No. 277, January 21st, 1869. (Extract from Nairne's Hand-book, page 137, 3rd Edition.)

[2] See Remarks on Form No. 5, Appendix B. to Chapter II. Pôt Pahání.

[3](1) See footnote 1 under paragraph 7 of Survey Guarantee, page 169.

(2) The form of this notification is modified when necessary to suit the circumstances of the Táluka under settlement with the previous sanction of Government (see footnote 2 under paragraph 8 (*b*), Survey Guarantee, pages 171 and 172).

Notification to be read out at the announcement.

Revenue Code rules is first read out to the cultivators assembled in the presence of the Mámlatdár, the Superintendent and the Collector or the Officer in charge of the Táluka. When the notification is read out, the announcement of the rates is proceeded with, village by village, by calling up each of the Khatedars (holders) in the order they are entered in the Vasul Baki Patraks and explaining to him the present and the new assessment of the Numbers comprised in his khata. While this operation is proceeding, the Superintendent hears and disposes of any objections raised by the holders and also passes orders on questions relating to assignment of lands for free pasturage, &c., according to the requirements of each village.[1] The assessments (old and new) of all the holdings in a village are thus read out before another is taken up. When the announcement is thus completed the Settlement Officer signs the Vasul Baki Patraks as also other Pôt Paháni Patraks,[2] and the rates are then considered to have been formally introduced.

Announcement of rates.

Hearing of complaints.

Assignment of lands for special purposes, &c.

3. The introduction of the survey rates (whether original or revised) in the manner described above is called the "Survey" or "Settlement" Jamábandi.[3]

Survey or Settlement Jamábandi.

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[1] Subject to the general orders of Government it shall be lawful for Survey Officers whilst survey operations are proceeding under Chapter VIII. of this Act, and at any other time for the Commissioner, to set apart lands, the property of Government and not in the lawful occupation of any person or aggregate of persons, in unalienated villages or unalienated portions of villages, for free pasturage for the village cattle, for forest reserves, or for any other public or municipal purpose;

Lands may be assigned for special purposes; and,

and lands assigned specially for any such purpose shall not be otherwise appropriated or assigned without the sanction of the Commissioner; and in the disposal of land under section 37, due regard shall be had to all such special assignments (section 38 of the L. R. Code).

when assigned not be otherwise appropriated without sanction.

[2] *Vide* Appendix B to Chapter II. Pôt Paháni.

[3] I am directed by the Right Honorable the Governor in Council to acknowledge the receipt of your letter No. 87, dated the 15th ultimo, on the subject of entrusting the Superintendents of the Surveys in the Deccan with the duty of making the first Jamábandi Settlement of a revised district at the new rates.

In reply, I am desired to acquaint you that the success which has attended the introduction of the new rates under the agency of Mr. Goldsmid and Lieutenant Wingate, in the instances of the surveys of the tálukas in the Deccan, disposes His Honor in Council to sanction your present recommendation.

The intimate acquaintance which the Surveying Officer must necessarily acquire with the state of each táluka, particularly qualifies him for this duty,

4. Under the Joint Report Rules there was no fixed date within which the survey rates should be introduced, the practice generally followed being to introduce them during the fair season.

Date within which the settlements should be introduced.

The Joint Rules were superseded by the Bombay Survey Act (Act I. of 1865) and the rules framed under section 28 of that Act. This Act, while it made no mention as to the date within which the survey rates should be introduced, laid down the following rule[1] as to the relinquishment of lands for general application :—

Relinquishment of occupancy.

An occupant may relinquish his occupancy in whole or in part, provided the land so relinquished comprise whole fields, or recognized shares of fields, and provided that he shall, on or before the 31st March of the current year, give a written notice of such relinquishment to the local Native Revenue Officer of the revenue division of the district in which the land of such occupancy is situated. In default he shall be liable for the revenue due therefrom for the following revenue year.

Referring to this rule—read with the other provisions of the Act, especially those relating to the introduction of rates—it was held by the Bombay High Court in their judgment[2] in an appeal

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and much difficulty and delay would arise were it entrusted into the hands of others who might have everything to learn at a time when perfect knowledge ought to be brought to this final operation of the Surveys. (Letter No. 395, dated 14th Febuary 1842, page 549, Circular Orders.)

[1] Section 42 of Act I. of 1865.

[2] On a careful consideration of the provisions of Regulation XVII. of 1827 and Act I. of 1865, we have come to the conclusion that the Judge was in error in holding that section 42 of the latter Act, which prohibits an occupant relinquishing his holding unless he gives a written notice to the Collector prior to 31st March in each year, was applicable only to the holders of land under a Survey Settlement. The Act is a sort of supplement to Regulation XVII of 1827, and it was declared by section 51 that it is to be read and taken as part of Regulation XVII. of 1827. This last named section has now been repealed by section 20 of (Bombay) Act IV. of 1868, but as this Act only came into operation on the 27th January 1869, section 51 of Act I. of 1865 was still in force, both when the plaintiff's cause of action arose and when the suit was instituted and decided; and consequently the Regulation and Act when applied to this case have to be read together as forming a single regulation. It follows then that section 42, clause 1st, which provides an earlier date for the relinquishment of occupancy than had been fixed by clause 1, section 6, of the old Regulation, is of general application, and is not limited to lands in which a new Survey Settlement has been introduced. It must be taken to have been substituted for clause 1, section 6 of Regulation XVII. of 1827, and consequently it changed the period for the surrender of all lands which came within the scope of the Regulation and its supplemental Act. Mr. Dhirajlal, the Government Pleader, has urged that the plaintiff might have relinquished his land at any time before the Mrugsal or 5th

from the Ratnágiri District, decided in 1868: "that the restriction placed upon the exercise by the rayat of his right to surrender,

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June, but the Mámlatdár of the Táluka has frankly admitted in his deposition in the vernacular that he would not have accepted any resignation of land if made on 1st April, or any later date, unless, for special reasons, he saw necessity to refer the matter to the Settlement Officer for his decision. It appears to us then, that under the law as it stood the plaintiff, at the time that it was notified to him that the new survey rates would be introduced when sanctioned by Government, had lost the option of relinquishing his lands, and would have been liable under section 42 for the revenue of 1867-68, whether he had resigned his holding or not.

A very important question then arises, Were the Revenue authorities bound to give him notice that enhanced rates would be demanded from him prior to the date fixed as the latest on which he could throw up his lands and escape his liability for the annual assessment? The Act is silent on the point, and mentions no period within which a notice should be made that increased assessment will be hereafter demanded. We think, however, that when the Act declared that the rayat was bound to pay the revenue of a particular year, unless he should have previously relinquished his holding by a particular date, it by implication imposed on the Revenue officers the obligation of giving the rayat notice that an increased assessment would be demanded from him within some reasonable time prior to the latest date on which he could exercise his right of relinquishing his lands. Section 31 only provides that the assessment under a Revenue Settlement shall be leviable at such dates and according to such instalments as may from time to time be determined under the orders of the Governor in Council, but we cannot suppose that the Legislature intended by this enactment to declare that the Governor in Council might fix arbitrarily the introduction of new rates at any date he pleased. Reading this section in connection with clause 1, section 42, the true interpretation would seem to be that the restriction placed upon the exercise by the rayat of his right to surrender, and the declaration of the continuance of his liability for assessment if his relinquishment was not notified by a particular date, imposed a corresponding obligation upon the Government to give him notice of enhancement within a period which would allow him to consider his position, and leave him at liberty to exercise without obstacle or injury his right to resign the land. It would be most unjust to an occupant to hold that his assessment could be raised after he had lost his option of throwing up the land.

The Joint Judge has found that in the district out of which this suit has arisen the time for the preparation of land for cultivation ordinarily commences in March, and it would be obviously inequitable to delay till April to inform an occupant like plaintiff that he would be liable to increased rates. He would then have commenced upon the preparation of his lands, and have made his arrangements with his sub-tenants, on the supposition that the old rates would be continued, and would not be in a position either to relinquish his holding or to prevent the burden of his increase of assessment falling entirely upon himself. We think that we are bound to put an equitable construction on the Act, and that, under the view we have expressed, the notice of the increased assessment was, in the case of the plaintiff, made too late to admit of its being lawfully levied within the year 1867-68.

It would seem that in the adjacent sub-divisions of Bánkot, where the new rates were introduced under somewhat similar circumstances, though the notice of enhancement was promulgated at a still later date, a remission was made in the first year of the difference between the old and new rates; and we think that it is much to be regretted that similar considerations did not induce the Collector to extend a similar measure of equity to the plaintiff. The principle which should

and the declaration of the continuance of his liability for assessment if his relinquishment was not notified by a particular date, imposed a corresponding obligation upon Government to give him notice of enhancement within a period which would allow him to consider his position, and leave him at liberty to exercise without obstacle or injury his right to resign the land. It would be most unjust to an occupant to hold that his assessment could be raised after he had lost his option of throwing up the land."

View taken by Government.

5. The above view was acquiesced in by Government in their Resolution No. 5273, dated 2nd December 1869, Revenue Department, and from this date originated the practice under which 31st March was considered as the latest date within which the settlement should be introduced. This practice was, however, found "productive of inconvenience to Government and hardship to the occupant in certain cases," and accordingly on the representations[1] from the Survey Commissioners the following

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have governed both cases was the same, though the hardship is more glaringly apparent in the instance in which remissions were granted than in the present case. (Extract from Judgment in Regular Appeal No. 11 of 1869, printed as accompaniment to Government Resolution No. 5273, dated 2nd December 1869, Revenue Department.)

[1] (1) I would therefore strongly urge the expediency of restoring by legal enactment the old date of the Mrigsal (June 5th) according to clause 1, section 6, Regulation XVII. of 1827, as that of receiving resignations in the year of settlement, which will give legality to rates of assessment introduced up to that date. It will be only necessary to introduce the words at the close of section 42 of Act I. of 1865. "But in the year in which the rates of a revision of assessment are first given out the Mrigsal or 5th June or such other date as the Governor in Council may in any case direct, shall be the date up to which resignations may be accepted and *settlements introduced with effect in the current year.*" The underlined words I propose to insert to obviate any dispute, though perhaps they may be considered superfluous. I propose vesting discretional power of fixing the date in the highest local authority as the Bombay Survey Act is in force in Mysore and there is a great difference between seasons there and in the Bombay Presidency.

I beg that this matter may receive early consideration. It is a matter of very great importance in its bearing on Kánara Settlements, and unless the date is altered much loss of revenue will annually result there. In the last season, at very great inconvenience and by sacrificing everything to this one object, I managed to complete giving out the new rates in a part of Kánara on the very 31st March, and thus save in the current year an increase of revenue amounting to upwards of Rs. 30,000. But I could not arrange for this in every year, and even in the last season I could probably have secured an additional 10,000 or 15,000 rupees of annual revenue for the current year, had I been able to introduce settlements up to May. (Extract paragraphs 10 and 11 from the Survey Commissioner S. D.'s No. 919, dated 26th September 1870.)

(2) In returning the correspondence, the Survey and Settlement Commissioner begs to state that he would be glad to see the amendment to Act I. of 1865

special enactment (Act I. of 1875) was passed empowering Government to extend, in the year of settlement, the time of giving in notices of relinquishment up to the 5th of June, and providing that the survey rates, at whatever time introduced, should be levied in and from the year following.[1]

Whereas the date of the 31st March fixed in section LXII. of the Bombay Survey and Settlement Act as that after which an occupant may not give a written notice of relinquishment of his occupancy has been found productive of inconvenience to Government and hardship to the occupant in certain cases; It is hereby enacted:

'Year.' *I. For the purposes of this Act the word 'year' shall be taken to mean the period intervening between the 1st day of August in one year and the 31st day of July in the following year, both days inclusive.*

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proposed by Colonel Anderson introduced. He has from the first recognised the necessity for such a measure, but been apprehensive that there would be difficulty in carrying it through in the face of the High Court decision, but from what has been explained in Colonel Anderson's and the Revenue Commissioner's reports, he is inclined to think that no objection will be raised to the proposed alteration in the law which merely provides for the reversion to the date (the Mrigsál, June 5th) originally fixed in the Regulation in respect to the matter of resigning the occupancy of land. (Extract memorandum No. 1283, dated 21st November 1870, from the Survey and Settlement Commissioner, Northern Division.)

[1] Memorandum from the Survey and Settlement Commissioner, N. D., No. 509, dated 3rd April 1875—Forwarding a letter from the Acting Superintendent, Poona and Násik Revenue Survey (No. 278 of 1875); and stating that Colonel Taverner asks for instructions whether the new rates sanctioned in Government Resolution No. 1700, dated 19th ultimo, for 60 villages of the Násik Táluka can be introduced after the 31st March, and whether the year's Jamabandi settlement made by the Collector's department under the impression that the revised rates cannot be introduced after the 31st March, can be set aside by the introduction of the revised rates, both which questions he presumes must be answered in the negative.

RESOLUTION.—The question involved in the introduction of a survey settlement after the 31st March in as far as the ryots are concerned is simply that of liberty to throw up their fields, if they object to hold them at the revised assessment, or to retain them. Any excess of the new over the old assessments will, under the standing orders, be remitted at whatever time of the revenue year the revised rates are introduced. His Excellency in Council is accordingly pleased to direct the introduction of the new rates to extend the time up to which rázinámas may be given in the táluka in question up to the 5th June next, and in anticipation of sanction by the Governor General to the Bill lately passed by the local Legislative Council to direct that any occupant who may now retain his field but throw it up by the 31st March shall have the excess of the new over the old assessments remitted. When the former are less than the latter, the rates may be levied for the current year 1874-75. (G. R. No. 2134, dated 10th April 1875, R. D.)

II. Clause 1.—In the year in which an original or revised survey settlement may be introduced into any village, it shall be competent to the Governor in Council to fix such date, not being earlier than the 31st March or later than the Mrigsal or 5th June, as that up to which notices of relinquishment of occupancy may be given in.[1]

Governor in Council may fix date up to which notice of relinquishment of occupation may be given.

Clause 2.—In the year in the course of which a survey settlement, whether original or revised, may be introduced, the difference between the old and new assessment of all lands in which the latter may be in excess of the former shall not be payable, and the revised assessment shall be levied only from the year commencing on the 1st August next after such introduction.

Levy of revised assessment when to commence.

Clause 3.—In the year commencing with the 1st August next after such introduction of a new assessment, any occupant who may be dissatisfied with the increased rate imposed by such new assessment on all or any of the survey fields or recognized shares of fields held by him, shall, on giving a written resignation in the manner prescribed by the Rules under Act I. of 1865 of the Governor of Bombay in Council of all or any such survey fields or recognized shares of fields on or before the 31st March then following, receive a remission of the increase imposed as aforesaid.

Occupant dissatisfied with increased assessment shall on giving written resignation of occupancy receive remission of increase.

III. This Act shall be read with, and taken and construed as part of, Bombay Act No. I of 1865.

Construction of Act.

6. Even after the passing of the special enactment above referred to, the practice actually followed (1) as to the date of the introduction of settlement, (2) the year of the levy, (3) the remission of the difference between the old and new rates, varied in different surveys as shown below :—

Variation in practice followed in different Surveys.

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[1] If under clauses 2 and 3 of section II. of this Act, the rates introduced in one year were to be levied (clause 2) in and from the year following, and if in this latter year any occupant who relinquished his land before the 31st March was to be allowed (clause 3) a remission of the increase, the necessity or propriety of the provisions contained in clause (1), section II, is not understood. The dissimilarity of the practice followed in different surveys in the matter of the introduction and levy of rates (*vide* para. 6) was probably due to this want of clearness in the legal provisions.

(I) In the Southern Marátha Country Survey where the rates were generally introduced after the 31st March,

Southern Marátha Country Survey.

(*a*) the time of accepting relinquishment notices was invariably extended up to the 5th June ;

(*b*) in the year of introduction of the settlement, only the existing rates were levied ;

(*c*) the new rates were levied in full from the year following that of introduction ; and

(*d*) in the first year of levy, if any occupants wishing to relinquish their lands sent in notices of relinquishment before the 31st March following the date of the introduction of settlement, they were allowed remission of the increase under the new rates "for the year commencing on the 1st August next after such introduction."

(II) In the Deccan and other surveys the settlements were introduced any time during the fair season. In cases where they were introduced late in the season or after the 31st March, the time of accepting notices of relinquishment was extended up to the 5th June. Further, in some cases the settlements were given effect to (1) from the year of introduction and (2) in some from the year following that of introduction.

Deccan and other Surveys.

(1) [*a*] In cases falling under (1) where the old rates had already been levied in full or in part before the introduction of the new rates, the difference between the old and new rates where the former exceeded the latter, was *refunded* ;

When refunds were made.

[*b*] where the latter exceeded the former, the difference between the two was *remitted* for that year ;

[*c*] and in the case of occupants who sent in notices of relinquishment before the 31st March following the date of the introduction of the settlement, a remission of the difference between the old and new rates was allowed for the year following that of introduction.

(2) In cases falling under (2) the new rates were levied in full from all the occupants, excepting those who gave in notices of relinquishment before the 31st March following the date of introduction,

Alternative practice.

in whose case the difference between the old and new assessments, where the latter exceeded the former, was remitted.

Provisions of the Land Revenue Code on the subject.

7. Acts I. of 1865 and I. of 1875 were repealed by the Land Revenue Code (Act V. of 1879). In this Code the provisions of the latter Act, with the exception of those relating to the date of giving in notices of relinquishment, were re-enacted in section 104,[1] which runs as follows :—

Excess assessment not to be levied in year in which a survey settlement is introduced.

"In the year[2] in the course of which a survey settlement whether original or revised, may be introduced under the last preceding section, the difference between the old and new assessment of all lands on which the latter may be in excess of the former shall be remitted,[3] and the revised assessment shall be levied only from the next following year."

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[1] The Code contemplates (1) the year of introduction and (2) the year of levy. Section 103 lays down that when assessments have been announced in the manner provided, the survey settlement shall be held to have been introduced. Section 104 provides that revised assessment shall be levied from the next following year. It is therefore clear that the new rates do not have effect in the year of introduction. This view is supported by the speech of the Honourable Colonel Anderson in the discussion of the Land Revenue Code Bill. He states as follows :—

"If a settlement was introduced on the 25th August 1874, the new rates of assessment would take no effect in the year then current, and in the ensuing year 1875-76, the new rates would not be levied from any occupant who resigned his land before 31st March 1876."

The new rates having thus no effect in the year of introduction the old rates would have to be levied, and the question whether, when the new rates are less than the old, the difference between them should or should not be remitted for that year cannot therefore arise. At a later stage in the discussion this particular question was considered, it being proposed that the clause in the Bill might be altered so as to bring it into accord with the then custom that where the new assessment was less than the old one, the new one only should be levied. This suggestion was, however, overruled, and looking to the manifest intention of the Legislature as indicated by the discussion above referred to, His Excellency the Governor in Council cannot construe section 104 of the Land Revenue Code as authorizing remissions in cases in which the new assessment is less than the old. (G. R. No. 2836, dated 7th May 1887.)

[2] The year here meant is the revenue year. By revenue year is meant "the period from and exclusive of the 31st July of one calendar year until, and inclusive of, the 31st July in the next calendar year" (Definition 21, Land Revenue Code.)

[3] No doubt the use of the expression "remitted" would *prima-facie* imply that the new assessment is legally leviable in the year of introduction, but the clause "the revised assessment shall be levied only from the next following year" appears to be quite general ; if it applied only to cases in which the new assessment is in excess of the old, it would be mere surplusage. Government do not think that there are sufficient grounds for cancelling the previous orders on the subject,

"In the year next following that in which any revised survey settlement has been introduced, any occupant who may be dissatisfied with the increased rate imposed by such new assessment on any of the survey numbers held by him shall on resigning such number in the manner prescribed by sections 74 and 76 on or before the 31st March, receive a remission of the increase so imposed."

Nor in the following year if number resigned that year.

8. Under the present law, therefore,—

(*a*) A survey settlement can be introduced at any time during the year irrespective of the date fixed for accepting notices of relinquishment.

Present law on the subject explained.

(*b*) It is not necessary to extend the date up to which the notices of relinquishment may be accepted.

(*c*) The new rates, at whatever time of the year they are introduced, are leviable in and from the ensuing revenue year.

9. It may be further observed that section 103 of the Land Revenue Code which contains the present law on the subject of announcement of rates provides that when the assessments, fixed by the officer in charge of the Survey, have been sanctioned by Government "it shall be the duty of the said officer or of the Collector or Assistant or Deputy Collector publicly to announce, or to cause to be announced, the assessment fixed on each survey number." This disposes of the questions which are not unfrequently raised as to whether, "when the new rates sanctioned by Government are less than the existing rates, or when Government sanction the existing rates to be continued for a further term, it is necessary to go through the formality prescribed by the law."[1] The

Further remarks.

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but in the case referred to, it having been admitted that the old rates were too high, relief should be given as soon as possible, and the Collector is authorized to restrict the collection for the current revenue year to the revised rates. (G. R. No. 4739, dated 24th June 1897.)

[1] The provisions of the law will be sufficiently observed if for every village in which it is decided at revision of settlement to continue unaltered the assessments previously subsisting an announcement is made by the Collector, Assistant Collector, or Deputy Collector in charge of the táluka to the occupants and holders specially assembled for that purpose that the assessment of each survey number of the village has been fixed at the same amount as had been previously levied. The time of Jamabandi will generally be the most convenient for making such announcements. In all other cases an announcement of the new assessment must be made number by number. (Extract from G. R. No. 6593, dated 19th October 1900.)

law as has been stated above is imperative, and therefore when any new rates are sanctioned, the assessment according to them on each survey number must be announced in the manner prescribed. Unless this operation is gone through, the new rates cannot be considered to have been introduced, for the announcement and introduction of rates are identical.[1]

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[1] The announcement and introduction of rates are identical, for the assessment is introduced by being announced. The revised assessment comes into force in the sense that it is levied, in and from the year after its introduction, and as the intention is that rates once fixed should be collected for thirty years, the guarantee for thirty years should run from the year in which the rates are first levied as the first year of the thirty. Accordingly in the year of introduction no enhancement is to be levied and in the year following also (see clause 2) an occupant may escape the enhancement by relinquishing his land but not otherwise. It is not enacted in this section that if the new assessment is less than the old the difference between the new and old assessment will be remitted in the year of introduction, and if the assessment is introduced after the old assessment of the year of introduction has been collected there remains nothing further to be done in that year. (G. R. No. 4559, dated 6th June 1885.)

CHAPTER V.

COLLECTION OF INFORMATION AND PREPARATION OF STATISTICAL AND OTHER APPENDICES TO THE SETTLEMENT REPORT.

Importance of statistical information in connection with fixing the revenue demand recognized from the beginning.

The bearing of the statistical information as to the population, state of agricultural classes, live and dead stock, prices, &c., on the question of determining the revenue demand or the rates of assessment appears to have always been recognised, from the beginning, by the founders of the Bombay Survey system,—Messrs. Goldsmid and Wingate. In their joint letter to the Revenue Commissioner, S. D., these officers in comparing the system of Survey and Settlement as followed in the North-Western Provinces with that which had recently been extended to the Deccan districts of this Presidency, referred to the importance of the statistical information in connection with fixing the amount of Government demand in these words :[1]

"From the directions for arriving at the fair amount of Government demand, laid down in the Board's Settlement circular of the 9th April 1839, it would appear that there is in reality no material difference between their and our mode of fixing this amount. Our method of proceeding will generally agree with that described in the 81st, 82nd, and 83rd paragraphs of the above quoted circular, *the present condition of the agricultural classes, the state of particular villages, the amount of the Government realizations, the prices of produce and similar considerations*,[2] compared with those of preceding years, affording us the chief ground work for determining satisfactorily what abatement or addition should be made to the existing jama."

The subject referred to in the Joint Report, 1847.

2. Seven years later (when the principles of the Bombay Survey and Settlement were first formulated in the Joint Report, 1847,) the subject was again referred to by the writers of that report, thus[3]:—

"The (statistical) information thus collected and exhibited, with that obtained by local inquiries into the past history of the district, will generally

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[1] Extract from para. 15 of the joint letter dated 17th October 1840 printed as appendix to the Joint Report, 1847, page V of the Survey and Settlement Manual, Vol. I.

[2] A census is also taken of the inhabitants, in which the name, caste, and occupation of every householder, the number of his family, servants, slaves, cattle, ploughs, &c., the description of tenement he inhabits, and such other statistical information as can be obtained, are embodied. (Extract from para. 25 of Captain Wingate's letter No. 167, dated 30th December 1840, page XXIII. of the Appendix No. 1 to the Survey and Settlement Manual, Vol. I.)

[3] Extract para. 76 of the Joint Report, page 25, Survey and Settlement Manual, Vol. I.

enable us to trace the causes which have affected its past condition; and a knowledge of these, aided by a comparison of the capabilities of the district with those of others in its neighbourhood, will lead to a satisfactory conclusion regarding the amount of assessment to be imposed."

Rules for the collection and compilation of statistical information.

3. To give practical effect to the principles enunciated in the above extracts, the following definite rules[1] were for the first time laid down in 1853 :—

A statistical return of the houses, inhabitants, and cattle, a plan of the houses, and a statement of the description of each house should be drawn out for each village classified.

Besides the Classer's book and other papers mentioned in the foregoing Rules, a memorandum of the general condition of each village should be prepared, containing the particulars enumerated in the following paragraphs :—

(1) Whether or not there is a school in the village; and if there is, whether it is a Government or Missionary school, or one supported by the people of the village; how many children attend it, what the pay of the Puntoji is, and how derived.

(2) A description of the weights and measures in the village. What weight in Rupees the sher in weight is, and what the weight in Rupees is of as much water as will fill a sher in measure. This last should be ascertained by first weighing the empty measure, and then weighing it full of water, and deducting the former weight from the latter.

(3) Whence the people and cattle of the village are supplied with water, and whether or not the water lasts the whole year.

(4) What the average proportion, in annas of a Rupee, is of the Kharif (early crop) and Rabi (later crop) sown yearly; what the principal crops reared in dry crop fields are, and whether they are sown in the same fields every year, or whether a rotation of crops in the same field is the method of cultivation; and if so, how many years must elapse after sowing one crop before it can be sown again in the same field. This last information should be obtained in regard to black and red soil separately.

(5) Whether it is customary to manure dry-crop land, of both red and black soil, how it is manured, and what the greatest distance is to which manure is conveyed from the village.

(6) What the wages per day of a labourer are in harvest time, what they are at other times, and what they are if he is engaged for the year.

(7) What the name of the market village is which the rayats frequent; how far it is from their village; and if they have any other method of disposing of their produce, what that method is.

(8) If there is a market at the village itself, what day it assembles, and what is the quantity sold of the principal articles brought for sale.

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[1] Rules Nos. 38 and 39 of the rules for the guidance of the Native Establishment of the S. M. Country by Captain Wingate (pages 118—119).

4. It has thus been the general practice in all the Surveys to collect all the useful information on each of the above points during the classing operations.[1] The procedure followed, however, in arranging and compiling the information so collected considerably varied not only in different Surveys but also in different[2] settlements in one and the same survey. In some cases while the information relating to certain points was exhibited in tabular forms appended to the settlement report, in others it was referred to in the body of the report itself. Again, in some cases while information on points not mentioned in the above rules was specially collected and embodied in the settlement report or exhibited in the appendices, in others even the information on the usual points already collected was left entirely unnoticed. This want of uniformity continued until the commencement of the Revision Settlement epoch (1867), when the desirability of giving the usual statistical information with every proposal for Revision Settlement was again pressed on the attention of Government by one of the originators of the Bombay Survey system — Captain (then Sir George) Wingate. In his remarks

Statistical information collected during the classing operations.

The procedure followed in different Surveys.

Desirability of giving statistical information with every Revision Settlement report pointed out.

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[1] Independent of their duty of classing, our Turums have to prepare tabular statements, which exhibit the following particulars regarding every inhabitant of the different villages, *viz.* :—

1st, sex ; 2nd, age ; 3rd, caste ; 4th, place of birth ; 5th, profession, occupation, or means of livelihood ; 6th, stock of every description, most fully and carefully detailed ; 7th, extent and description of land (if any) ; 8th, description of house, whether tiled or thatched, size, and whose property; relations in the civil or military service of the Honourable Company or of Native Chieftains, and those in the receipt of pensions or other allowances ; 10th, knowledge, whether possessed, or now being acquired, or reading or writing ; in the possession or otherwise of all limbs and faculties, if not, the cause ; 12th, diseased or in a sound state of body ; 13th, ever been vaccinated or had an attack of small-pox.

It is of course very difficult to obtain correct information on the above points, many of which do not admit of ready proof, and the difficulty experienced by our Turums is the greater that the head of their department has no connection with either the revenue or police management of the district.

Nevertheless our Turums are enabled to frame far more correct returns than could possibly be prepared by persons exclusively employed on the collection of statistics. For everybody would be on the *qui vive* to deceive the latter, while the former have, in the course of their labours, as classifiers, many opportunities of eliciting information of the kind they require, whilst to the rayats they appear to be merely making casual and unimportant inquiries. (Extract paragraphs 77 to 79 of Goldsmid's Report, No. 135, dated 1st November 1840 — Chandor Settlement Selection, No. CXXX.)

[2] At present each Superintendent, as a rule, adopts his own particular way of showing the statistics of a district, and as a consequence there is considerable

on the first Revision Settlement Report of the Indápur Táluka (which had been referred to him for opinion) Sir George Wingate referred to the subject thus[1] :—

It would, however, have added to the interest of his report, and to our confidence in his conclusions, had the statistical information regarding the present condition of the district been more ample. It would be interesting, for instance, to know what proportion of the population is dependent upon agriculture, and what upon trade and manufactures; what is the average size of the holdings of the cultivators? What are their modes of husbandry? and is the land generally well cultivated? What proportion of the land nominally in cultivation is kept untilled for the purpose of affording grazing for the cattle, though subject to the full assessment? What are the ordinary corn and money rents received by non-cultivating occupiers from their sub-tenants? How does the rayat dispose of his produce? Does he sell it chiefly at the local or distant markets, or is it handed over to the village banker in satisfaction of previous advances? What are the castes and religions of the people, and what the numbers of each denomination? What is the state of education, and the number and castes of the scholars? What is the state of crime and civil litigation in the district? What is the condition of the cross-roads of the district, and are they generally available for cart traffic, or otherwise? A statistical report for each district brought under re-settlement comprising these and any other interesting items of information, accompanied with a map indicating the positions and grouping of the general villages of the district for purpose of re-assessment, and showing the course of the nearest great highways and railway, would be an invaluable aid in forming a judgment as to the proper rates of assessment, and form a most important record by which the future progress of the district could be correctly estimated. The information required might be obtained from the Revenue, Judicial, and Educational Departments, when not capable of collection by the Survey establishments, and for this the assembly of the various Survey and other departments at Poona during the monsoon months affords facilities which did not exist when the head-quarters of the survey departments were scattered over the country.

4. Besides the chávdis and dharmshálas entered in the table in the 97th paragraph of the report as new buildings erected within the last thirty years, dwelling-houses, schools, and temples or mosques might have been enumerated. The statistical table appended to the report gives no information regarding the three last."

Colonel Francis' opinion.

5. In handing up the above remarks the Survey Commissioner, N. D. (Colonel Francis), observed[2] :—

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dissimilarity both as regards details as well as in the manner of exhibiting them. (Extract from paragraph 4 of letter No. 828, dated 7th October 1867, from Survey and Settlement Commissioner — page 140 of the Revision Settlement Report of Indápur and other three tálukas of Poona District, Selection No. CLI.)

[1] Extracts from paragraphs 3 and 4 of Sir George Wingate's remarks on the Indápur Revision Settlement Report — pages 142 and 143 of the Poona Selection No. CLI.

[2] Extract paragraph 3 of Colonel Francis' letter No. 828, dated 7th October 1867, page 139, Revision Settlement Selection No. CLI of the Indápur and three other tálukas of the Poona Collectorate.

In paragraph 3 Sir George has indicated some further statistical information which he thinks it is desirable to place on record in this case as well as in future reports. The general returns enumerated by him have, for the most part, been prepared in my office; but as the report and its accompaniments had become very voluminous, I purposely omitted them. But as Sir George attaches considerable importance to them, I purpose preparing amended returns, to be framed so as to include the additional information alluded to as well as that originally embodied in the report. These returns shall be submitted hereafter as a supplement to the report together with a map of the district, which is specified as one of the requisite documents.

Map of the district to accompany the Revision Settlement Report.

6. The subject was finally disposed of by the following orders of Government[1]—

Government orders on the subject.

Sir George Wingate's suggestions in regard to the more accurate and uniform record of survey statistics should be attended to. The proposals in Colonel Francis' 4th paragraph, founded thereon, should be adopted, with the modification that the Survey Commissioners should consult the Revenue Commissioners before finally submitting the forms for the approval of Government and should either obtain their consent or explain the reasons of their dissent in any particulars.

7. Later on in deciding the question as to the extent of the field operations to be carried out in the Karmála Táluka of the Sholápur District, Government again called the attention of the Survey Commissioner to the subject of statistics in these words[2]—

The attention of the Survey Commissioner again called to the subject.

Government attach much importance to the statistical information which was collected at the time of the introduction of the first survey being carefully collated and placed, for purposes of comparison with that which will now be obtained, in a clear and intelligible form. Independent of the importance that statistics of the kind have in determining the relative value of the rates that ought to be imposed, they will be of the greatest interest as illustrating the material progress of the country.

The two Survey Commissioners are requested to prepare and submit for the approval of Government, Forms in which information of this kind should be submitted in the case of districts coming under revision.

8. In accordance with the above orders the Survey Commissioners N. D. and S. D., in consultation with the Superintendents in their respective Divisions, proposed certain forms[3] in which

Forms of statistical returns fixed.

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[1] Extract paragraph 3 of G. R. No. 1211, dated 27th March 1868 — Indápur Revision Settlement Selection No. CVII.

[2] Extract from G. R. No. 5028, dated 19th October 1870.

[3] They are seven in number; of these Nos. 1, 2; and 7 were to be framed after the Settlement, while the remaining four Nos. 3, 4, 5, and 6 were to be prepared before the settlement and appended to the Settlement Report. (Survey Commissioner's letter No. 209, dated 19th February 1872.)

statistical information should be compiled at the revision survey. In submitting these forms for the approval of Government the Survey Commissioner, N. D., observed[1] as follows :—

Points to be noticed in the body of the report.

But besides these returns it is intended that the Revision Report should also contain information upon the following points –

(*a*) Regarding the modes of husbandry and general character of the cultivation of the district.

(*b*) The ordinary money and grain rents at which lands are subject.

(*c*) The manner in which the produce is disposed of by the cultivator.

(*d*) The state of the roads and communications generally.

(*e*) The state of education, &c.

(*f*) The prices of the staple products of each district.

Information of this kind cannot well be embodied in a return, but will be given in a general form in the body of the report.

Government sanction the forms of statistical returns.

9. With certain modifications suggested by the Revenue Commissioners, N. D. and S. D., the statistical forms[2] above referred to were finally sanctioned by Government.[3]

The system followed in all Surveys.

10. Thus was introduced for the first time in 1872 a uniform system of preparing the statistical appendices to the settlement report, and it has with certain modifications made from time to time, since been followed in all the surveys.

Departmental orders on the subject.

11. In the same year by a departmental order[4] (from the Survey Commissioner, S. D, Colonel Anderson), it was laid down that in addition to the details provided for in the statistical forms referred to above, the following points should be specially noticed in the Revision Settlement Report—*viz.*,

(1) The mode of husbandry and general character of the cultivation of the district. Estimated rates of produce per acre.

(2) Prices of staple articles prevailing for past 40 years or as much farther back as available.

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[1] Survey Commissioner's letter No. 31, dated 3rd January 1872.

[2] These forms, having since been replaced, are not now in use, and are not therefore given in this compilation. They will be found in any Revision Settlement Selection published before 1890.

[3] In Table VI, mules and camels should find a place, and the word "occupied" should be substituted for "cultivated." The other particulars noted by Colonel Francis should be embodied in the report, and the forms thus modified should be sanctioned. (G. R. No. 943, dated 29th February 1872.)

[4] Survey Commissioner's letter No. 209, dated 19th February 1872.

(3) The ordinary money and grain rents at which land is sub-let.

(4) The mode in which the surplus produce is disposed of by the cultivator.

(5) Roads and communications.

(6) State of education.

(7) Sanitary state of district, prevalence or otherwise of cholera and small-pox, vaccination, the extent to which used, and the feelings of the people regarding it.

(8) General condition of the people.

(9) A comparative statement of the state of the district now and at the previous revision deduced from a comparison of the statistical data for the two periods.

(10) Any matters of interest affecting the district or the condition of the people may be included in the report.

12. The above points were accordingly regularly noticed in the Settlement Reports of the Southern Division in addition to those provided for in the statistical tables sanctioned by Government. In the Northern Division, on the other hand, while the statistical tables were regularly given, the additional points above referred to, if not totally disregarded, were very superficially noticed[1] in the settlement proposals, and that too in a manner which varied in different surveys. The attention of the Survey Commissioners was from time to time drawn[2] to

Want of uniformity in the matter in the Northern Division.

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[1] The explanation of the want of sufficient information on these points in the Settlement Reports published before 1878-79 seems to be, that, up to that year statistics (of the kind) in question were very little considered, if not totally disregarded in proposing revised rates of assessments, and that it was not until the S. M. C. form of Settlement Report was introduced into the Northern Division of the department that any useful statistics were collected and given in the Settlement Reports of the Deccan Districts. (Extract from Survey Commissioner's letter No. 1384, dated 8th August 1887.)

[2] (1) This is the second revision report that has been received by Government. It is by no means so complete or exhaustive as the great importance of the subject demands. The Survey Commissioners were desired, as far back as October 1870, to submit to Government detailed proposals as to the form in which these revision reports should be submitted, and the statistics that ought to accompany them. Government desire that these proposals be submitted, without fail, during the course of the approaching rainy season. The officers who made the first settlements obtained and recorded a mass of valuable information; similar information ought invariably to be collected at the time of revision, and the facts ascertained at the two periods should be carefully examined and collated before the work of revision is commenced. (Extract para. 8 of G. R. No. 2757, dated 9th June 1871, Mareh Revision Settlement.)

(2) Government desire that Survey Commissioners will jointly report the form in which the requisite particulars can best be submitted in an intelligible manner and without unnecessary detail. The statistical information has not on

this want of uniformity and they were called on to submit for the approval of Government "detailed proposals as to the form in which these revision reports should be submitted and the statistics that ought to accompany them;" but nothing practical would appear to have been done until 1877-78, when, on the amalgamation of the two Divisions under one Survey Commissioner—Colonel Anderson—the object was partially secured by the introduction of the S. M. C. forms of the settlement appendices into the Deccan districts of the Northern Division. These forms with slight modifications, chiefly as regards details, made from time to time to suit the local circumstances, were in force until 1892-93, when some of them were revised and a few additional ones were newly introduced. In this revision each of the forms was given a distinguishing letter and the order in which it should appear as an appendix to the Settlement Report was fixed once for all. The forms thus revised were subsequently (1893) introduced into the two other surveys (the Konkan and Gujarát). Since 1893 all these forms,[1] with the exception of Appendix Q,[2] have remained unchanged.

Introduction of the S. M. C. forms in the Northern Division.

Revision of the Appendices.

Extension of the forms to the Konkan and Gujarát Surveys.

13. The forms, together with remarks (given below each) explaining the manner in which they should be prepared, are given as appendices to this chapter.

Forms of Appendices.

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this occasion been submitted in the prescribed form. It is the wish of Government that as tálukas now come under settlement, a complete record of their revenue history and statistics should be made with a view eventually to a Revenue Atlas being compiled for each collectorate. As a step towards this object, it will be advisable that the several reports should, after sanction has been recorded, be re-cast into one consistent narrative. (Extract from para. 9 of G. R. No. 2446, dated 15th May 1874: Ninety-eight villages situated in the Chándor, Niphád, Dindori, and Násik Revision Settlement.)

[1] The above are the important returns and should accompany each Revision Settlement Report. They should invariably be drawn up in the forms prescribed, and in no case should the distinguishing letter of one form be adopted for another. If in any case it should be deemed desirable to furnish information not provided for in the above returns, it should be furnished in separate forms which should be lettered S, T, U, and so on, unless the information can be conveniently given in the body of the report. (Extract from Survey Commissioner's letter No. 780, dated 23rd March 1893.)

[2] See remarks on Appendix Q and Q [1] in the Appendix.

CHAPTER VI.

GROUPING AND RATING.

Grouping principles.

By grouping is meant arranging the villages of the táluka or tract for settlement into different groups or circles to be assessed at different maximum rates. This is regulated by the following three principal considerations,[1] namely :—

1. Climate (rainfall).
2. Markets (roads and other facilities of communications).
3. Husbandry (agricultural skill as applied to land).

Where these considerations[2] are alike over the whole táluka or tract to be settled, no account is taken of variations in the

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[1] In determining, then, upon the extent of country to be assessed at uniform rates, we are of opinion that the more permanent distinctions of climate, markets, and husbandry should receive our chief attention. We should not think of imposing different rates of assessment on a tract of country similarly situated in respect to these three points, in consequence of the actual condition of the cultivators varying in different parts of it. Were we to do so, we should depart from the principle laid down by the Honourable Court of Directors, of assessing land according to its capabilities, and adopt the objectionable one of doing so with reference to the means of the person holding it. The effect of such a system, by creating different rates of profit upon capital employed in agriculture, would interfere with its natural and most advantageous distribution, by diverting it from lands actually in cultivation to the lowly-assessed waste of those villages of which the cultivators happen to be poor. By enabling the latter to meet the Government demands without the application of the same degree of capital and skill required in the case of better cultivated villages, it would foster in the former a slovenly and unremunerative mode of husbandry. By taking into account an element so uncertain and liable to change as the condition of the cultivators in particular villages, the assessment would become less and less suitable with every improvement in their condition. On the other hand, by basing the assessment on considerations of a durable character, we have the promise of its remaining suitable for a lengthened period, and at the expiration of the term for which it is confirmed, requiring no further alteration than a simple increase or decrease of its amount, as the exigencies of the country and Government might demand. (Extract paragraph 67 of the Joint Report—Survey and Settlement Manual, Vol. I., pages 22 and 23.)

[2] Besides these considerations, matters such as the existence of jungle, ravages of wild beasts, backwardness of population, &c., have also in some cases influenced the grouping and rating, as will be seen from the following extracts :—

(1) The crops of these villages suffer greatly from wild animals, the Sautpoora range and the thick jungle along their base affording covert for large herds of neilghye and hog, which, descending into the plain, make nightly attacks on the standing grain, rendering it necessary to employ watchmen for almost every field. (Extract from paragraph 44 of Mr. Davidson's report No. 206, dated 23rd December 1854—page 27—Khándesh Revision Settlement Selection No. XCIII.)

(2) The fourth class comprises villages which are either very inconveniently situated with respect to the markets or border upon the Sautpoora hills which harbour wild beasts, who by their depredations occasion much loss and trouble to the

actual condition of the cultivators in different parts of it, and one standard of assessment is adopted for the whole.[1]

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cultivators. To this class I have also added several villages which are liable to sustain injury by the overflowing of the river Tápti. (Extract from paragraph 23 of Lieutenant A. Cowper's report No. 18, dated 30th January 1856, on the Ravere Petha—page 99—Khándesh Revision Settlement Selection No. XCIII.)

(3) After considerable discussion last year regarding the rates of assessment for the districts of Mehmadabad and Máhudha, I think that Mr. Ellis and yourself are fully agreed with me and Mr. Pedder, that in your collectorate it is absolutely necessary to make a difference in the maximum rates of assessment between villages similar in respect of climate and position with regard to markets, but in one of which nearly the whole of the arable land is under cultivation, the population large, and the inhabitants are Kunbis or Pátidárs, skilful cultivators, and rich in money and in agricultural stock, while in the other the proportion of waste land is excessive and the population scanty, and composed of poor, idle, thriftless, unskilful Kolis. This principle, for reasons with which no one is better acquainted than yourself, I have considered it necessary to apply freely in both the districts under report. It will account for the considerable difference which you will notice between the proposed maximum rates of neighbouring villages, and I feel convinced that you will agree with me that had this difference not been made, either Government revenue would have been unnecessarily sacrificed in prosperous villages or the progress of poor ones would have been checked by the imposition of rates, not indeed heavier than the people could pay, but too heavy to leave that desirable margin of profit to which we must look for the accumulation of agricultural capital. (Extract para. 7 from Captain Prescott's report, No. 166, dated 23rd March 1864—page 43 (*j*)—Kapadvanj Revision Settlement Selection No. CCCXXXVIII.)

(4) Class the third comprises a few detached villages which properly belong to class second, but from the circumstance of the land being much broken up by ravines, in many instances isolating fields and portions of fields in such a manner as renders their culture troublesome, more especially so by the difficulty there is in removing the produce from the field to the village, I have for this reason adopted a lower maximum rate for such villages. (Extract paragraph 42 of Mr. Davidson's report No. 206, dated 23rd December 1854—page 26—Khándesh Revision Settlement Selection No. XCIII.)

[1](1) Thus in the Amalner Táluka (Khándesh) in which the advantages of climate and communications were equally shared by all the villages, the formation of more than one group was considered unnecessary, and one maximum rate was sanctioned for the whole táluka under the following orders.

There is also no doubt that the improvement in communications since the original settlements makes it necessary to considerably change the original "grouping" of villages. At the present time the combined advantages of climate and communications are so equally shared by all the villages in the táluka that the formation of more than one assessment group is clearly unnecessary. (Extract paragraph 4 of Government Resolution No. 4313, dated 14th June 1869—Amalner Revision Settlement Selection No. CCXXIX.)

(2) The Erandol Táluka of the same district was also similarly treated under the following orders:

Government consider that the one group system should, as recommended by the Commissioner C. D., and by Messrs. Pit, Turnbull, Fletcher, and Stewart be applied to this táluka. The fine climate of the north appears to fairly counterbalance the advantage of propinquity to the railway enjoyed by the southern and south-eastern villages; and, as in the case of Amalner, it cannot be said that any one part of the táluka enjoys advantages over any other part sufficient to warrant the formation of more than one group. (Extract from paragraph 3 of Govern-

Object of grouping.

2. The object of grouping is to ensure a fair and even distribution of the assessment, which it is proposed to impose on the táluka as a whole, over all the villages comprised in it. It may be generally remarked that what *classification* is to the lands comprised in a village so is *grouping* to the villages comprised in a táluka. As the classification ascertains the relative values of the lands in a village according to the *depth, texture*, and *color* of their soils, so the grouping ascertains the relative values of the villages on considerations of *climate, markets*, and *husbandry*.

Formation of groups.

3. What the Superintendent has to do in the matter of grouping is to ascertain [1] whether any distinctions as to climate, markets, and husbandry exist in the táluka or tract for settlement and to define the limits or parts over which they prevail. The villages comprised in each of the part so defined will then form a separate group to be assessed at one standard or rate, of assessment.[2]

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ment Resolution No. 3924, dated 6th June 1890—Erandol Revision Settlement Selection No. CCXXXIX.)

[1](1) From his study of the tract, its varying conditions as to rainfall and communications, its old assessment, and the success or otherwise of its operation during the lease about to expire, he groups the villages into assessment groups, again with the prime object of ensuring proper distribution of the assessment to be fixed, and, taking into consideration the rates already fixed for surrounding tracts, he chooses a rate to be applied to the different groups which will discount the advantages or disadvantages of rainfall and communication of the groups as compared with each other, and which will at the same time when applied to the classification values bring in the revenue, which in his opinion is a moderate assessment for the tract as a whole. (Extract from paragraph 16 of the Government Selections entitled Character of Land Tenure, Bombay Presidency.)

(2) In determining, then, upon the extent of country to be assessed at uniform rates, we are of opinion that the more permanent distinctions of climate, markets, and husbandry should receive our chief attention. (Extract from paragraph 67 of Joint Report—Survey and Settlement Manual, Vol. I.)

(3) The first question, then, in proceeding to the assessment of a district is to ascertain whether such distinctions exist, and to define the limits over which they prevail. This, however, will seldom be a task of much difficulty, or involving any very minute investigations, as marked differences only, calling for an alterations in the rates of assessment, require notice; and within the limits of a single district three to four classes of villages would generally be found ample for this purpose. (Extract from paragraph 68 of Joint Report—Survey and Settlement Manual, Vol. I.

[2] (1) When a village lying on the border of a group is found to be excessively raised by inclusion in that group, it is not contrary to the survey principles to place it in the group with a lower assessment fixed for the villages on the other side of it. On the contrary, it is proper so to group a village thus situated that the pressure of the increase may not be too heavy, and similarly, when a village is unduly lowered, it may be judicious to place it in the neighbouring group with a higher assessment to save a needless sacrifice of revenue. (Extract from paragraph 7 of Government Resolution No. 499, dated 8th February 1867.)

4. When the villages have been arranged into groups in the manner explained above, the next thing to do is to determine the rates of assessment for the several groups and for the different descriptions of lands contained within their limits. Theoretically what the Superintendent has to do in fixing the rates of assessment is to assume on general considerations a certain amount, which in his opinion is a moderate assessment for the táluka or tract under settlement as a whole and then distribute this amount amongst the several groups in proportion to their respective advantages as to situations, communications, and markets, &c., and then amongst the different descriptions of lands comprised in each group in propor-

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(2) In tálukas or districts where drainage works have been carried out at the cost of Government before the classification has become final, the effect of such works on the anna value of the soil at the date of the final classification will be taken into account in the ordinary course of revision settlement operations. Elsewhere it would not be expedient, even if it would be legal, to make them a pretext for a special reclassification, whether partial or general. But it does not follow that where a direct return depending on reclassification of the soil is not to be looked for, drainage schemes should be abandoned as unremunerative. As the present correspondence shows, there are tracts, including much land now waste or cultivated subject to a constantly recurring necessity for remissions, which apparently only need drainage to yield an immediate and direct return; and works which promote the health and prosperity of the people are not only desirable in themselves, but can hardly fail to affect more or less directly the factors which must necessarily be considered in determining the grouping and general pitch of assessment at any future resettlement of the areas within reach of their influence. (Extract from Government Resolution No. 7253, dated 5th October 1893, Revenue Department.)

(3) His Excellency the Governor in Council is unable to agree with the Survey Commissioner that it is contrary to the principles of the survey system to add to the assessment in consideration of proximity to markets and important railway stations. From the first introduction of the system facility for getting produce to market has been recognized as one of the most important factors in determining the rates, and there is no more advantageous position in this respect than a situation like that of Nándgaon. Produce can be carried to market or to the railway trucks at as little cost as to the farmers' yards and the saving of cost of carriage is of great consequence. There is also, as the Collector of Násik pointed out, ample manure at hand, and labour is readily available as it is needed, while there is a constant demand for fodder, and at some seasons so keen a demand as to raise the price to a very high pitch. It is entirely on account of these facts that the value of land in the vicinity of large towns and railway stations is very high, and there can be no more legitimate ground and no reason more in conformity with the general principles which have been followed by the Bombay Survey Department for assigning a special rate of assessment than the existence of such advantages. His Excellency in Council is therefore pleased to rule that the order passed in Government Resolution No. 4145,* dated 17th June 1891, on the question of an extra rate for villages situated

* The Collector supports the proposal to have only one group, but is opposed to the imposition of an extra rate on villages situated near railway stations and market towns, and for the reasons given by him and concurred in by the Survey and Settlement Commissioner and the Commissioner C. D., Government are of opinion that the proposed extra rate is opposed to survey principles and should not be levied. (Extract from paragraph 4 of Government Resolution No. 4145, dated 17th June 1891—Bhusával Revision Settlement Selection.)

tion to their relative classification values. In practice,[1] however, instead of fixing a particular amount of assessment for the táluka or tract for settlement as a whole, and then distributing it amongst the several groups and the different descriptions of lands comprised therein, the Superintendent determines—and this is more convenient and simpler than the theoretical process—rates of assessment for different descriptions of lands in different groups which, when applied to the classification values, will produce the amount in question. The rates so fixed are for 16 annas of the classification valuation scale and are called the maximum rates.[2] From the maximum rates so fixed the rates per acre for lands belonging to the different classes of the valuation scale can be at once deduced from their classification valuation annas.

Fixing of maximum rates.

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near railway stations and market towns shall not be regarded as of general application, but on the contrary immediate proximity to a large and important market or railway station shall be deemed an adequate cause for a moderate special increase of assessment. (Extract from Government Resolution No. 2712, dated 27th March 1896.)

[1] But instead of a particular sum at which a district should be assessed, it amounts to the same thing, and is more convenient to determine the rates to be imposed on the several descriptions of soil and culture contained within its limits, so as to produce the amount in question. And to do this it is only requisite to fix the maximum rates for the different descriptions of cultivation, when of course all the inferior rates will be at once deducible from the relative values of our classification scales. (Extract paragraph 77 of Joint Report—Survey and Settlement Manual, Vol. I.)

[2] (1) As a general rule, peculiarities of the soil of any village or tract of country reducing its fertility in comparison with that of neighbouring lands should be met by lower classification, and not by the adoption of a maximum rate lower than would otherwise be imposed. (Extract paragraph 1 of Government Resolution No. 3499, dated 21st June 1875, Revenue Department.)

(2) In Gujarát separate maximum rates are fixed for soil and water in the case of wet or irrigated lands such as rice. In the Konkan, and also in the Deccan and Southern Maratha Country Districts, the wet or irrigated lands are assessed at a consolidated rate for soil and water combined.

CHAPTER VII.

"INTERIM" OR PROVISIONAL SETTLEMENT.

Introduction of a Provisional Settlement into the Mádha Táluka as a special case.

In their Resolution No. 545, dated 1st February 1871, Government, while sanctioning, as an exceptional case, the proposal of the Survey Commissioner, N. D., to introduce, as a temporary measure,[1] a revision settlement into the Mádha Táluka (Sholápur) on a sketch report, distinctly ruled that a detailed report should invariably be submitted when applying for sanction to the introduction of a Settlement, and that the sanction given in the case of Mádha "is not to form a precedent, and that such a course will not be again permitted."

Government declined to sanction rates on a sketch report or to make the Mádha precedent of general application.

2. When the next táluka (Sholápur) came up for Revision Settlement, the Survey Commissioner (Colonel Francis) finding it difficult to carry out the above order, requested Government that it might be reconsidered and modified "so far as to permit the introduction of a Settlement upon a sketch or preliminary report in exceptional cases."[2] Government declined[3] to grant the request, and on further representations from the Survey and Revenue Commissioners passed their final decision on the subject to the following effect[4]:—

Temporary sanctions will not, as a rule, be accorded. In exceptional cases it may happen that sanction is necessary in order to obviate legal difficulties, or to enable the Superintendent to decide finally on the grouping and classification of a few villages in respect to which he may not have had time or opportunity to make up his mind before the close of the season. In cases of this kind Government will not object to accord preliminary and temporary sanction on the recommendation of the Collector and the Commissioner of the Division. But in respect to the great bulk of the villages of a táluka, the information must be as complete and full as possible; and the only exception allowed will be in the case of tálukas reported on for settlement that may contain villages in which the measurement and classification may not have been completed. Ordinarily, both the measurement and classification of a táluka ought to be completed before the monsoon in the year of the expiration of the guarantee.

3. Whilst the above question was being discussed in con-

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[1] Under similar circumstances Government in their Resolution No. 874, dated 28th February 1872, sanctioned the introduction of survey rates, provisionally for one year, into the Broach Táluka of the Broach District.

[2] Survey Commissioner's letter No. 214, dated 3rd March 1871.

[3] Government Resolution No. 1842, dated 19th April 1871.

[4] *Vide* order No. 9, pages 135 and 136, Nairne's Hand-book, Third Edition.

Colonel Anderson's scheme of interim settlement.

nection with the districts comprised in the Northern (Survey) Division, the Survey Commissioner S. D. (Colonel Anderson) submitted a scheme[1] of Interim Settlement for the districts in his Division. This was referred to the Survey Commissioner N. D. (Colonel Francis) for opinion, and was opposed by him on the grounds[2] (1) that it would unsettle the minds of the people; (2) that the introduction of a temporary increase of the kind was not contemplated by the Survey Act, and (3) that a wholesale increase of so many annas in the rupee "would add more to the inferior soils" than had been found possible at the Revision Survey proper. The question was eventually disposed of by the following orders[3] of Government:—

Colonel Francis opposed the scheme.

His Excellency in Council concurs in the views expressed by Colonel Francis, and is unable to sanction the proposals of Colonel Anderson.

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[1] The following is the scheme referred to:—

(1) Some cases have occurred and more may occur in future in which it has not been practicable to have all the preparations for the revision of assessment at the expiration of the 30 years of the current settlement complete and ready for introduction in the first year after the close of the current settlement, and consequently till the preparations for revision are ready Government lose the increase of revenue which would certainly result from the revision of assessment.

(2) It appears to me, however, unnecessary that Government should suffer the loss of all revenue which would be derived from revision until the detailed Revision Survey is complete. It would be fully practicable to fix upon a certain rate of increased assessment so many annas on the rupee which could be worked out at once, in the village accounts on each kháta, which would at any rate give Government a portion of what they would receive were the revision systematically introduced.

(3) It would only be necessary to fix upon one rate of increase for each táluka which would not press heavily anywhere even on the poorest land where the final revision increase would be the lowest. It is probable that about three to five annas on the rupee additional might be realised without any difficulty, the local fund would of course be collected on the total assessment.

(4) This provisional assessment would not be without some advantage. When we consider the large increases of revenue which have occurred and which we may look for in the future under the final revision—60 and 70 per cent.,—an intermediate year or two of 25 to 30 per cent. increase will not entirely be without some advantage.

(5) It would of course be necessary in the case of any such plan as that above sketched being adopted that a notification, couched in clear terms, should be issued to every village explaining what was being done, its temporary nature, and when the final revision rates would be introduced. (Survey Commissioner S. D.'s No. 1227, dated 3rd November 1871).

[2] Survey Commissioner N. D.'s memorandum No. 1654, dated 4th December 1871.

[3] Government Resolution No. 6604, dated 30th December 1871.

4. The question was re-opened in 1881, when Colonel Anderson submitted a fresh[1] scheme of Interim Settlement similar in principle to the one referred to above, but somewhat differing in details. He wrote as follows :—

Fresh scheme of Interim Settlement proposed by Col. Anderson in 1881.

The plan proposed ten years ago by me now appears especially worthy of fresh consideration after the orders[2] recently issued regarding the Settlements sanctioned in the current year, which orders in fact direct a course for the next three years very similar to that proposed by me.

I would therefore propose that generally in future instead of the revised Settlement being introduced and taking effect in the thirty-first year from the introduction of the Original Settlement, that an interim settlement for three years be introduced, namely, for the thirty-first, thirty-second, and thirty-third years after the introduction of the Original Settlement, the term of which concluded at the end of the thirtieth year.

This interim settlement for three years, I would propose, should be made by a general increase of so many annas on the rupee of the original assessment from one up to three annas might be the range of increase, two annas or twelve and a-half per cent. being probably the most common increase.

The advantages of this gradual introduction of the increased assessment on revision are too obvious to require much explanation—

1st.—The very slight increase would pave the way and prepare the people for the introduction of the regular revision.

2nd.—It would often have the effect of securing some increase of revenue justly due when from one cause or another the period of the old Settlement has expired and arrangements are not sufficiently matured to admit of the introduction of the regular Revision Settlement. This constantly occurs.

There can be no legal objection to the proposal now made. It would be easy to observe the forms necessary to give legality to such a temporary Settlement.

I have long intended to bring this subject forward but could not well do so until I had received the Government orders on the revised settlement proposals of the present season which I have only seen within the last few days. No measure, which I can conceive, will be better calculated to ease the introduction of revision settlements.

5. Government in their Resolution No. 4530, dated 4th August 1881, referred the above proposal to the Divisional Commissioners, the Survey Commissioner, and the Remembrancer of

Opinions of the Commissioners and the Legal Remembrancer

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[1] Paragraphs 2 and 7 of Colonel Anderson's letter of 9th July 1881, printed in Government Resolution No. 4530, dated 4th August 1881, Revenue Department.

[2] Government letter No. 2468, dated 3rd May 1881, to the Commissioners S. D. and C. D., referred to in Chapter XIII—Enhancement in revision Settlements.

on Colonel Anderson's scheme.

Legal Affairs for opinion, and on receipt of their reports passed the following orders [1] :—

The proposal of Colonel Anderson would impose much needless labour on the Revenue officers and would cause confusion and uncertainty.

The proposal is also impracticable as stated by Colonel Anderson. Both in 1871 and this occasion he has suggested a general increase of so many annas on each rupee of original assessment. Put in the revisions of the present day the assessment on certain classes of land is often reduced instead of being increased, and it would be unjust and oppressive to add two or three annas in the rupee to an assessment which the Survey Department considers already too high.

Again, it does not appear to be in accordance with the Land Revenue Code [2] that Government should impose a revised and enhanced assessment without having had before them any statistics of increased prosperity on which such enhancements should be based.

Colonel Anderson's plan could not therefore be adopted until the revision papers have been completed and laid before Government. But when this has been done it is superfluous, for it is lawful for the Governor in Council in sanctioning rates of assessment and appointing them to be levied for a term of years, to declare the rates to be so fixed 'with any modifications which he may deem necessary.' Government are therefore competent, when the assessments are announced, to give notice also that enhancements will not at once be collected in full, but will be imposed by instalments in three or four years. In this way the enhancement may, if necessary, be brought up by gradual steps to its full amount and the principal and only legal advantage in Colonel Anderson's proposal may be secured without complication and uncertainty.

Government reference calling on the Survey Commissioner to expedite the submission of settlement reports.

6. The question thus settled was again opened some ten years after by the following letter [3] from the Secretary to Government to the Survey Commissioner :—

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[1] Extract paras 2 to 5 of Government Resolution No. 5495, dated 22nd September 1881, R. D.

[2] We may add in conclusion that Colonel Anderson's proposal points to a settlement which has no express authority in law. Sections 102 and 106 of the Land Revenue Code require that a revised assessment made with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication, may be fixed by the Governor in Council for a term of years not exceeding thirty. A settlement for three years must be as much a settlement as the one which precedes it or the one which is intended to follow it. There is no provision in the above Code for any other sort of settlement. At the same time it is quite competent for Government in sanctioning an enhanced assessment under a revised settlement for the usual period of thirty years to modify in any way it pleases the assessment for the first three years of that period, which is practically what Government has done in the recent orders to which Colonel Anderson refers (paragraph 10 of the Joint Report from the Divisional Commissioners, Survey Commissioner, and the Legal Remembrancer), No. 1234, dated 25th August 1881.

[3] Letter No. 3776, dated 3rd June 1891.

I am directed to state that His Excellency the Governor in Council is of opinion that the present system of submitting Survey Settlement Reports one after the other in rapid succession towards the end of the revenue year is exceedingly inconvenient, and to request that in future he will expedite the submission of these reports.

The Survey Commissioner explains the cause of delay;

7. The Survey Commissioner (Mr. Ozanne) discussed the above question with the Superintendents, and in his report to Government, after fully explaining the legal and other difficulties [1] in the matter, recommended, with a view to give effect to the wishes of Government, the adoption of the following procedure [2] infuture, viz. :—

and suggests a new plan to meet the wishes of Government.

[3] That the Superintendent should invariably, in submitting his report, ask for sanction to introduce the proposed rates provisianally for one year: if

[1] The inconvenience is felt also by Collectors and Commissioners and in no less degree by the Survey Commissioner. It seems, moreover, to me that the present procedure under present conditions which differ from those under which it was prescribed is productive of more than inconvenience. The persistent effort made by the Superintendents to secure to Government the enhanced revenue due on revision as soon as possible after the expiry of current leases is the only cause of the result which Government complains of.

It is impossible for the Superintendents to submit their reports at an earlier date. But I fully recognize the difficulty which meets the Collectors when called upon to review such important proposals in hot haste to prevent the loss of revenue. It is not fair on the Collectors, who ought, I think, to have the opportunity of considering the proposals carefully, of referring back for information on doubtful points and of even at times making enquiries into questions raised by the proposal, before being compelled to finally pass the proposals on. The natural result is that the Collector, unless he has long served in the district to which the proposals refer, is debarred from dealing with the matter with the deliberation and knowledge which its importance demands.

The present procedure was laid down in 1875 (Government Resolution No. 4873 of 26th August). That order forbade the introduction of a settlement in anticipation of Government sanction, and in so far must stand because such a procedure is now forbidden by law. The Land Revenue Code, section 102, makes the previous sanction of Government requisite before the rates can be announced. This section was drafted by the Survey Commissioner, Colonel Anderson, and though the alteration in the old law, which it entailed, was criticized by Colonel Taverner, who thought that a proviso should be added that it should not prevent the introduction of a settlement by the Superintendent for one year in anticipation of the sanction of Government, the proviso was not considered worthy of even a passing mention by the Honourable Member who moved the bill to amend the Survey Act of 1865. (Survey Commissioner's letter No. 1143, dated 23rd June 1891, paragraphs 2 to 4.)

[2] It is urged that this procedure is legal. That it will obviate the inconvenience now felt by Government; that it will give the Government the benefit of matured opinions by the reporting officers; that the risk of loss of revenue by delay in introducing the settlement will not arise; that it will not appreciably increase work to the Superintendent or other officers, but on the contrary will prevent what to the Superintendent is an important matter, hurry and haste in maturing his recommendations. (Paragraph 6 of Survey Commissioner's letter No. 1143, dated 23rd June 1891).

[3] Extract paragraphs 1 @ 5 of Survey Commissioner's letter No. 1143, dated 23rd June 1891.

he cannot submit a full report before the end of February, he should be authorized to make a sketch report giving succinctly the main features of the full report which should follow as soon as convenient, but in no case later than the 1st of August.

2. That the Collector, Survey Commissioner, and Divisional Commissioner should be permitted to reserve their full opinion till the Superintendent applies for final sanction, confining their remarks to a general concurrence with, or criticism of, the Superintendent's first report.

3. That Government should accord early sanction to the introduction of the settlement for one year, with such modifications as they may then desire to order. As under standing orders the Superintendent is bound to consult the Collector and Survey Commissioner generally before he formulates his proposals as to the pitch of the rates and grouping, it is considered that Government will have no difficulty in sanctioning the provisional settlement.

4. That the Superintendent should, after having introduced the provisional settlement, apply for final sanction. In this application it would be open to him to make any modifications in his former proposals which meantime he has found expedient. At present he is barred from suggesting modification which is sometimes a source of regret.

5. That on receipt of the application for making the rates final the Collector should submit a complete review through the usual channel to Government.

Government orders on the above plan.

8. The above scheme was referred to the Remembrancer of Legal Affairs and also to the several Collectors and Divisional Commissioners. On receipt of their opinions Government passed the following orders [1]:—

In view of the very decided opinion [2] of the Remembrancer of Legal

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[1] Government Resolution No. 784, dated 3rd February 1892, R. D.

[2] The Remembrancer of Legal Affairs has the honour to state that he concurs in the opinion submitted from this office by Mr. Cordeax in 1882 (*vide* Government Resolution No. 3299, dated 19th May 1882,) that "the Code does not contemplate anything of the nature of a temporary or interim settlement."

The Code says (section 102) that "it shall be lawful for the Governor in Council to declare such assessments (*i. e.* the assessments fixed by the Survey Superintendent), with any modifications which he may deem necessary fixed for a term of years not exceeding thirty." The words "it shall be lawful" are, according to well established rules of interpretation, imperative not optional. If new rates fixed by a Survey Superintendent are sanctioned, with or without modification by Government, the Code requires Government at the same time to decree a "Survey Settlement," *i. e.* to declare that the rates sanctioned shall not be liable to increase for a term of years.

It is a question, then, whether the law will be complied with by Government's declaring the sanctioned assessment to be fixed for one year only. Section 104 of the Code, which contains distinct special provisions (1) for the year in which a Survey Settlement is introduced and (2) for the next following year, indicates clearly that the Legislature did not contemplate settlements for one or even two years only; for the provisions in question are such as are just and requisite at the initiation of a term of Settlement. But setting aside section 104, it is a misuse of language to call a settlement for a year a settlement for a term of years. Moreover, if it would be legal for Government to sanction a term of one year once it

Affairs it is impossible for Government to accept the proposal put forward by Mr. Ozanne. Copy of the Honourable Mr. Naylor's opinion should be sent to the Survey and Settlement Commissioner for information and guidance.

2. The only solution to the difficulty is to postpone the introduction of revised rates until the various proposals have been examined fully.

Question of the desirability or otherwise of the publication of notification inviting petitions of objections.

9. It must be noted here that in his proposals on the subject of the "interim or provisional settlement" (disposed of by the orders quoted in the last preceding paragraph) the Survey Commissioner had referred *en passant* to the question of the desirability or otherwise of the publication of the notification inviting petitions of objections,[1] but as it was not noticed by Government, the Survey Commissioner again specially pressed it on their attention in a reference addressed to the Commissioner, S. D. The Survey Commissioner wrote as follows[2]:—

The undersigned thinks that this is a favourable opportunity for suggesting that the Commissioner should move Government to rescind the orders under which these objection petitions are invited. They have hitherto only evoked a mass of irrelevant allegations, which have no effect whatever. The notice issued by the Superintendent can, at the stage at which it is necessarily issued, only show the old and proposed maximum rates. This intimation often raises needless alarm in the minds of the rayats, who do not understand that the maximum rates are not the rates of actual assessment, while as often the notice gives a false idea that the revision settlement will cause no enhancement, for even where the maximum rates are unaltered, the imposition of position class, the increment on account of facility for growing an after-crop in rice land, the assessment of converted rice land according to its natural capabilities, and the like, must and do considerably tend towards enhancement. The result is that the villagers see no reason to petition when the notice is received, and are all the more dissatisfied when they hear the rates announced.

The undersigned cannot recall a single instance in which these petitions have led to the disclosure of any material fact or consideration, which has not been fully discussed in the correspondence submitted to Government with settlement proposals.

The very attempt then to elicit valuable criticism on the part of the villagers has so far only led to hopes, doomed only to disappointment, or to needless alarm. The labour involved in summarizing the contents of petitions in this office and in reading the petitions and summaries by the Collector, Commissioner, and Government, and the chance thereby entailed of delay in

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would be equally legal for them to do so successively year by year for an indefinite period, which would obviously be an evasion of the intention of the Legislature.

It appears therefore to the undersigned that it is not competent to Government to adopt the Survey Commissioner's proposal to sanction Survey Settlements for one year only. (Legal Remembrancer's memorandum No. 76, dated 18th January 1892, printed with Government Resolution No. 784, dated 3rd February 1892.)

[1] G. R. No. 7447, dated 21st October 1886; *vide* footnote to para 7 in Chapter I, Submission of Settlement Reports.

[2] Extracts paragraphs 3 to 5 of Survey Commissioner's letter No. 1270, dated 25th May 1893.

disposing of settlement proposals, surely are not justified by the actual results from the concession from which so much was expected.

It may seem good to the Commissioner to leave this question for special consideration in the monsoon, when he will have the opportunity of consulting the Commissioners of the Northern and Central Divisions and the undersigned in Committee.

Opinions of the Commissioners of Divisions and of the Survey Commissioner on the form of notification inviting objection petitions.

10. The question was referred[1] to the Divisional Commissioners, who recommended in their Joint Report[2] that instead of dispensing with the publication of the notification as proposed by the Survey Commissioner, the A'kárband (or statement in the form of Appendix Q. to the settlement report) should be published with that notification. The Survey Commissioner also separately addressed[3] Government on the same question,

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[1] Government Resolution No. 5699, dated 7th August 1893.

[2] No. 4379, dated 5th October 1893.

[3] I propose then that the notification should be abandoned, but that in its place a notification should be issued, when the rates are announced that appeals on broad grounds may be submitted to the Collector within three months from the date of the introduction of the settlement, with a promise that the appeal will be considered by Government after report by the Collector, and after reference to the Survey Commissioner, if necessary. The guarantee given at settlement does not bind Government not to reduce assessments, but only binds it to take nothing higher than the sanctioned rate for the fixed term. Objections that the assessments are too low are not to be expected. It may be laid down that the appeals should only be directed against the grouping or the maximum rates or the application of any general factor of valuation, such as the position class or subsoil water assessment. On receipt of the appeal, the Collector may reject it if he considers that it does represent fairly the appealing village as a whole, or may return it for amendment if it goes into detail and really is an individual appeal. The Collector should be allowed to make such inquiry as he may think desirable. He will have the Survey Settlement Report in his hand for assisting him. The villagers too will have the Circle Book, which will give them all possible detail with the village registers as to the assessment, and its comparison with the old rating. It is not too much to say that the most intelligent of the villagers may themselves buy copies of the Settlement Report.

Irrespective of the present reference, it seems to me that some such procedure is called for. Under present procedure, as I pointed out in the report which led to the passing of Government Resolution No.784 of 1892 referred to above, Collectors have not sufficient time to form a fair judgment on settlement proposals. They are hurried through, lest revenue should be lost by delay, and when sanctioned are hastily announced, often unavoidably at a time when it is most inconvenient for the rayats to attend, and when once announced are treated as absolutely final, and accepted as immutable by the rayats, who may even be told that they have had a hearing under the notification and cannot be heard again. I still think that the method proposed by me in 1891 is bettr than the one I now propose, to elicit 'more intelligent criticism of proposals to the introduction of survey settlements,' but it has been ruled illegal, and I am forced to propose an alternative method." (Survey Commissioner's letter No. 3467, dated 25th October 1893.)

and reiterated his original opinion that the notification as issued under the existing practice should be abandoned, and that in its place a notification should be issued when the rates are announced.

Plan suggested by Government.

11. On receipt of these reports Government addressed[1] the Survey Commissioner thus:

With reference to the correspondence ending with your letter No. $\frac{8}{2467}$ dated 25th October 1893, I am directed to state that it might be possible to combine the advantages of the plan of provisional settlements proposed by you and of the proposal made by the Commissioners of Divisions regarding the publication of the Akárbands without the illegality attaching to the former and the risk of wasted labour and expense attaching to the latter by the expedient of substituting for the formal sanction under sections 102 and 103 of the Land Revenue Code at present accorded to the rates and grouping as settled in consultation with the Collector and Commissioner, a provisional approval, on which the Superintendent of Survey could, with reasonable safety, proceed to work them out in detail.

The results aimed at could be placed in the hands of the village officers, and a period of three months allowed for objections, on expiry of which they would be reported to Government for final sanction and announcement subject to such modifications as the objections received or the effect of the detailed calculations might show to be expedient. To admit, however, of such an arrangement being carried out without loss of revenue by delay in introduction of revision settlements, it would be necessary that the proposals should be ready for provisional approval after discussion by the District, Divisional and Survey Officers a year earlier than at present, that is, a year before expiry of the original settlement or before the date from which the revision settlement is intended to be formally introduced. I am therefore directed to request that you will be good enough to state whether you see your way to giving effect, with or without modification, to such a proposal if it be approved without materially increasing the cost or duration of revision operations.

Difficulties in giving effect to the Government plan.

12. In his reply[2] the Survey Commissioner pointed out the difficulties in the way to carry out the plan suggested by Government. The joint question of interim settlement and of the publication of the notification under Govern-

[1] Letter from the Secretary to Government, No. 8768, dated 29th November 1893.

[2] I have the honour to report that the scheme suggested in Government letter No. 8768, dated the 29th ultimo (November 1893), if ordered with the condition that it shall not risk loss of revenue, cannot be carried out. Settlements are already in arrears in spite of every effort on my part and, I believe, of similar effort on the part of the Superintendents.

To submit proposals for approval a year before original leases expire is impossible, for they have in most cases already expired, and to submit sketch proposals a year sooner than formal reports is almost as impossible, seeing that settlement reports are now being submitted as fast as they can be prepared. Though sketch reports could be prepared sooner than regular reports the time so saved could not possibly be anything like a year.

But even supposing that Government is willing to eliminate the condition,

The question again referred to the Divisional Commissioners for consideration and report.

ment Resolution No. 7447 of 1886 was, therefore, again referred to the Divisional Commissioners for opinion under the following orders[1] of Government :—

The preparation of the Akárbands is a very laborious work, and the Survey Department is naturally reluctant to put it in hand until the rates and groups are finally approved and there is some security that the labour will not be rendered futile by changes in the basis of the calculations. On a careful consideration of the arguments advanced, it appears to His Excellency the Governor in Council that it is possible to combine the advantages of Mr. Ozanne's proposed provisional settlements and of the publication of Akárbands in anticipation of the sanction of Government to the settlement without the illegality attaching to the former and the risk of wasted labour and expense attaching to the latter, by the expedient of substituting for the formal sanction under sections 102 and 103 of the Land Revenue Code at present accorded to the rates and grouping, as settled in consultation with the Collector and the Commissioner, a provisional approval, on which the Superintendent of Survey could with reasonable safety proceed to work them out in detail. The results

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I must with utmost respect urge that the suggested plan shows no advantage at all comparable with the disadvantages which must result.

It is true that some of the objections to the Commissioner's scheme will be removed, *e. g.*, that the notification will not go forth without the approval of Government, but this advantage will be dearly bought, for the provisional approval will certainly bind the hands of Government and prevent any modification afterwards, except in the direction of reduction. Such modifications could equally well be allowed after a formal guarantee.

But the other objections to the scheme advised by the Commissioners, noticed in paragraph 4 of my letter of October, will remain, and these are very strong.

Further, new objections will be raised. The plan of submitting first a sketch report for authority, to prepare the A'kárband, and a later report on all objections offered, would not do away with the necessity of submitting with the latter the full settlement report in prescribed form, even if only for future guidance, and thus the labour involved both to the Superintendent and to Government would be very considerable and at the same time cause a further danger of delay in introducing the rates, without which the enhanced revenue, if any, cannot be collected.

This objection applied also to my scheme of 1891, but it was counterbalanced by the avoidance of all risk of loss of revenue, and the then scheme made it necessary to hasten the second or formal report.

If it is held that the provisional approval would not, as I think, practically estop Government from making any change in the direction of increased demand over that shown in the approved A'kárband, I would reply that the scheme would then be open to the criticism, however unjust, that it is designedly only a blind, and it would certainly be open to the people to claim with quite as much reason as they can now claim to be heard before the rates are sanctioned, to be heard again as regards all increases shown in the 'amended A'kárband.'

I trust then that Government will sanction the plan proposed in my letter of October, simplifying it, if considered advisable, by modifying paragraphs 2 and 5 to allow all grievances, whether communal or individual, to appear in the 'appeal petitions.' (Survey Commissioner's letter No. S—2906, dated 9th December 1893.)

[1] Extract paragraphs 2 and 3 of G. R. No. 1014, dated 8th February 1894.

arrived at could then be placed in the hands of the village officers, and a reasonable period allowed for objections, on the expiry of which they would be reported to Government for final sanction and announcement, subject only to such modifications as the objections received or the effect of the detailed calculations might show to be expedient. Under this procedure the settlement reports would be prepared and discussed precisely as at present, the only difference being that the rates would be worked out on provisional approval, given after not less careful and complete consideration than at present, but subject to any further orders that might be called for on consideration of objections made by the light of actual results, and would be announced as sanctioned only after such final consideration, instead of, as at present, being worked out and announced by the Survey officers on a sanction given to a more or less closely approximate estimate of the results to be obtained from a given grouping and rating.

His Excellency the Governor in Council considers it desirable that the method suggested in paragraph 2 above should be followed even at the risk of some additional labour, both in order to give practical effect to the declared policy of Government in regard to the right of the persons affected to have an opportunity of expressing their views before the settlements are made final, and as being in stricter accordance with the provisions of the Code. The Survey Commissioner, however, has urged that it will entail further delay in the work of introducing revision settlements, which is already in arrears and would result in possibly serious loss of revenue. It does not appear that the delay need be very material. The time now taken up in inviting and waiting for objections before the settlement proposals are submitted to Government would be saved, so that the proposals could be submitted earlier in the year than at present, and except in the few cases in which it may be necessary to modify any of the rates or grouping after details have been worked out, the papers will be ready for the introduction of the settlement the moment formal orders are passed. Government consider that with due attention on the part of the officers concerned to the importance of avoiding unnecessary delay in the preparation, submission, and transmission of settlement proposals, it ought to be possible, without material sacrifice of revenue, to adopt the procedure suggested, and thereby remedy several obvious and important defects connected with the manner in which settlement proposals are dealt with at present. Before, however, final orders are passed in the matter, the Commissioners N., C., and S. Divisions should be requested to favour Government at their early convenience with their opinion on the question.

Final orders of Government on the subject.

13. On receipt of the Divisional Commissioners' reports, Government fully considered the arguments in favour of and against the plan of Interim settlement and finally disposed of the question by the following orders[1]:—

The majority of the officers consulted are of opinion that it would, for various reasons, be inexpedient to make the change in the procedure connected with the submission of revision settlement proposals, which was suggested in G. R No. 1014 of the 8th February last, and after careful consideration Government accept that conclusion.

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[1] Extract paragraphs 1 and 4 of G. R. No. 519, dated 22nd January 1895.

No other change in the procedure followed in preparing and submitting settlement reports need be made at present. But His Excellency the Governor in Council desires to invite attention to the great importance of the closest personal consultation practicable among the officers concerned, whether in the framing or in the criticism of settlement proposals, more especially before they are actually formulated, as a means of reducing divergences of opinion to a minimum, lessening the time required by the officers through whom they pass to master them, and facilitating their ultimate disposal by Government.

General principles for future guidance.

14. The general principles laid down for future guidance by the correspondence and Government orders summarized above may be briefly stated thus:

(1) That no change should be made in the existing practice of preparing and submitting settlement reports.

(2) That grouping and rates should be settled in consultation with the Collector and, if necessary, with the Survey Commissioner.

(3) That the rates should not be formally introduced unless they are finally sanctioned by Government, and that no provisional or temporary sanction in any case will be accorded, as such a course is not authorized by the present law on the subject (section 102 of the L. R. Code).

(4) That no change should be made in the existing practice relating to objection petitions except that in lieu of the form of notification prescribed by Government Resolution No. 7447 of 1886, a notification in the form of Appendix Q should be published in future.

(5) As soon as the rates have been formally announced the period for which they are guaranteed should be notified in the Government Gazette.

CHAPTER VIII.

EXTENSION OF THE "SURVEY SETTLEMENT" PRINCIPLES TO—

(1) *Alienated villages.*

(2) *Native States. Villages held on Political Tenures (Saranjáms and Jághirs).*

First proposal for the survey of alienated villages.

Shortly after the principles of the Bombay Survey and Settlement were codified in the Joint Report (1847), the Revenue Commissioner, S. D., referred to Government for their orders the question whether those principles could be extended to alienated villages held on different tenures, and submitted at the same time an estimate of cost for the measurement and classification of certain Jághir villages in the Ráhuri Táluka, Ahmednagar District. The Revenue Commissioner added that in some alienated villages these operations had already been carried out under the authority of the Court of Directors' Despatch, No. 5, dated 27th March 1844.[1]

What the Court of Directors' Despatch on the subject contemplated.

2. Before passing final orders on the above reference, Government called for information on certain points regarding the survey of alienated villages in general; and, with reference to the alienated villages which had been surveyed and classed under the authority of the Court of Directors' Despatch above referred to, they remarked that that Despatch "authorized the survey of boundaries of Inám villages and not the measuring and classing of lands in those villages."[1]

Government orders on the proposal.

3. The information above referred to having been furnished by the Revenue Commissioner, Government passed their orders on the subject to the following effect[2]:—

"The Honourable Court in their Despatch of the 27th March 1844 observed: 'If in any case the Inámdárs themselves are desirous that the survey and classification of the lands should be extended to their villages, it will be expedient that their wishes be complied with, as by that means the Survey Records of the district will be rendered more complete.' The Honourable Court appear, therefore, to have expected some benefit to Government from the (voluntary) survey of Inám lands, and to have meant to place the surveying of these estates, when desired by the proprietors, on the same footing as the surveying of their boundaries in all cases. The expense of the latter the Honourable Court are understood to have authorised the Government to bear,

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[1] *Vide* letter No. 5231, dated 18th December 1847, Territorial Department, Revenue, Circular Orders, page 535.

[2] Extract paragraphs 3 and 4 of Government letter No. 1461, dated 8th March 1848, Circular Orders, Revenue Department.

and Government has extended the application of the instructions to the former cases also, in paragraph 5 of letter No. 1786 of the 19th April 1845, where it is observed (with reference to Jághir villages, and the Despatch above quoted) that the Honourable the Governor in Council is pleased to sanction the assessment of the survey in these villages being charged to Government, such appearing in accordance with the sentiments of the Honourable Court.

This appears to His Honour in Council to be a desirable measure in every case in which the proprietor of the village shall really adopt the rates settled by the Survey. It may happen that the proprietor will sometimes shrink from applying these rates, and in that case His Honour in Council does not consider that Government is called upon to bear the charges of operations whose design is thus wilfully frustrated. His Honour in Council would therefore let it be an understood arrangement that Government will defray the expense of such surveys, on the condition only that the rates fixed by them are adopted, and not otherwise."

General rules for the survey of alienated villages.

4. Having thus disposed of the question of the survey of the particular villages referred to in the Revenue Commissioner's original reference, Government, with a view to enable them to lay down general rules for the survey of alienated villages held on different tenures, called for further information "as to all the tenures on which Alienated Villages were held, and also the degree of interference by Government in their management." On receipt of this information, the following rules were laid down in 1851 for future guidance [1] :—

1. The boundaries of all alienated villages to be surveyed at the expense of Government.

2. The lands of alienated villages held on hereditary tenure of which the alienee makes the annual settlement not to be subjected to the usual Revenue Survey operations, excepting at the request of the alienee, and his expressing his intention to adopt the rates fixed by the Survey Department and sanctioned by Government.

3. In the event of the alienee fulfilling his intention the expense of the operations to be borne by Government, and in the event of his not doing so by the alienee.[2]

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[1] Government letter No. 1223 of 10th February 1851.

[2] (1) The Revenue Survey assessment cannot be introduced into a "Doomalla" village without the consent of the Doomaldar, and on such consent being obtained, and the assessment being introduced, the Collector should refuse to assist the Doomaldar in realizing from the recognized occupants of lands any assessment beyond that imposable by the Survey rates. This rule should be explained to the Inámdárs when obtaining their consent to the introduction of the Survey.—(G. R. No. 6821, November 24th, 1853.)

(2) The privilege of paying the Survey expenses in two equal instalments may be extended to Inámdárs who apply for it, and those who accept the Summary Settlement should, as regards payment of the expenses of the survey of their villages, be treated in all respects as Joodee Inámdárs, to whom Rules 2 and 3 of those relating to the survey of Inám villages apply. (G. R. No. 543, February 12th, 1862.)

4. Villages held on service tenure by hereditary officers to be subjected to the Revenue Survey operations, but the holders of such villages need not be constrained to introduce the survey rates.

5. The lands of villages which have been declared already liable to assessment on account of Government (Khálsa), but the levy of land revenue in which has been deferred as an indulgence during the life of the present incumbent, are to be surveyed and classed at the same time as the lands of other Khálsa villages in the district, but the new rates are not to be imposed against the will of the alienees until their decease. The occupants are however to be answerable for the maintenance of the field boundary marks.

Provisions of the law on the subject of the survey of Alienated Villages.

5. The above were, the standing orders on the subject of the Survey of Alienated Villages up to 1865, when the following additional provisions were laid down in Bombay Act I. of 1865:—

[1] *The provisions of this Act shall not, except for the purposes of defining village boundaries, be applied to Alienated Villages: Provided that it shall be competent to the Governor in Council to extend by notification in the Government Gazette all or any of the provisions of this Act to every such village, on application made, in writing, by the holder thereof, and, further, to apply the provisions of this Act to all Government lands situated in Alienated Villages.*

Extension of the above orders to Ja'ghir villages and Native States.

6. In the same year, the above rules were extended to the Jághir villages and Native States also, by express orders[2] of Government.

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[1] Section XLIX. of Bombay Act I. of 1865.

[2] It appears that the orders of 1851 were not originally intended to apply to Jághir villages in general. This is borne out by the fact that until they were made expressly applicable to Jághir villages by the orders of 1865 (which will be referred to further on), all applications for the survey of such villages were granted on the express stipulation that the cost of the survey would be charged to the Jághirs concerned.

Of the series of applications (which commenced to come in from 1863) the first emanated from the State of Mudhol.

Government letter No. 752, dated 12th March 1863.

The Government order sanctioning the extension of the survey operations to this State laid down that the charges "connected with the survey should be debited to the Mudhol Estate."

Between 1863 and the date of the passing of the orders of 1865, the following Jághir territories were ordered to be surveyed under the authorities noted against each:—

Sángli State.	Order.	Conditions as to cost.
(Shirhatti Táluka) ...	State Secretary's Despatch No. 27, dated 15th April 1863. Government Resolution No. 3516, dated 13th October 1863.	Cost to be paid by the State on condition that the fixing of survey rates was left to the Chief.
Miraj State.		
Modnimb and Lumeshwar Tálukas.	Government Resolution, Political Department, No. 3413 of 27th October 1863.	No mention made as to cost.

7. In 1868, chiefly with a view to expedite survey operations in British Territory, it was ruled that "no survey should be commenced anew in any Native State without the special sanction of Government unless the State undertakes to defray the entire cost."[1] This ruling was later on ordered[2] to be enforced only prospectively, *i.e.* with regard to the States in which survey operations had not yet been commenced. It was further explained that "if a Chief had applied for a specific portion of his Jághir to be surveyed, and that survey had been completed, any request for the survey of the remainder would now come under the recent ruling."

As to cost of surveying Native States.

Phaltan.	Order.	Conditions as to cost.
	Government Resolution, Political Department, No. 424, dated 1st February 1865.	The cost to be recovered by instalments from the Chief.

Shortly after the passing of the last mentioned Resolution (viz. that relating to the Phaltan State), the Chief Secretary to Government, Mr. Chapman (who had lately been the Political Agent, Sátára), submitted for the orders of Government certain proposals for the survey of the Native States in the Sátára District. Among these, the first and foremost proposal was, that the rules of 13th March 1851 regarding Alienated Villages should be extended to these States, and that in accordance therewith the entire cost of survey should be defrayed by Government unless the Chief was dissatisfied with the arrangement and refused to abide by the settlement, in which case the expenses incurred should be repaid by him to Government.

The advantages and benefits which Mr. Chapman thought would result if his proposals were sanctioned and adopted, were described by him in the following words:—

> "It is difficult to exaggerate the vast benefits that will result from this measure. The Rayats will enjoy the same absolute right of property in the soil that their neighbours in Government villages now possess; the Jahagirdars will probably find their own incomes considerably increased; and a stop will be put to the numerous complaints that have recently arisen on the score of eviction and over-assessment.
>
> "The only question is that of cost. The late Collector, Mr. Inverarity, informed the Chiefs that the rules of the 13th March 1851 were applicable to them, and I can see no reason why they should not be so considered. In a political point of view, Government are far more interested in having the revenue administration of these Jahagirs placed on a sound basis than they are in the case of holders of isolated alienated villages. For the vast population of these extensive Jahagirs will feel that they are indebted to us for the creation of a tenure which has given them a sense of security in their property, hitherto unknown, and they are dependent on the stability of our rule for the continuance of this great benefit."

Government sanctioned* Mr. Chapman's proposals, adding, "Government are clearly bound by Mr. G. Inverarity's promise even if there were any difference in principle between the holder of one and of fifty or five hundred alienated villages, which of course there is not."

* Government Resolution No. 1345, dated 30th March 1865, Revenue Department.

For the reasons above explained Government have in their Resolution No. 7958, dated 30th October 1893, R. D., agreed to bear the cost of the Survey and Settlement recently introduced into the villages comprised in the Vinchur Saranjam.

[1] G. R. No. 2579, dated 6th July 1868.

[2] G. R. No. 3991, dated 27th October 1868.

Publication of the above order.

8. With a view to give publicity to the above orders,[1] the following notification was ordered to be published in the Bombay Government Gazette[2]:—

The Right Honourable the Governor in Council is pleased to order that the cost of the Revenue Survey and Assessment of all Jághirs (except those for which the Jághirdárs have themselves elected to pay the cost, or which Government have directed to be surveyed at the cost of the Jághirdárs), in which any part of the survey operations were commenced prior to the 6th July 1868 shall be borne by Government, and that the cost of the survey and assessment of a jághir, in which any portion of the survey operations commenced after that date, shall be borne by the Jághirdár.

Application of the above orders to Alienated Villages.

9. The above orders, though passed solely with reference to Jághir Villages and Native States, were understood to apply to Alienated Villages as well. The point was subsequently cleared up by the following orders[3]:—

The cost of any re-measurement or re-classification of soils found necessary in an alienated village that came under the old settlement must be borne by the alienee, but where the survey rules and rates have been adhered to the expense of revised settlement operations may be borne by the State. Where these have not been acted up to in a village formerly surveyed and assessed, and in all districts in which the survey is now being introduced for the first time, the new rule of payment by alienees for all survey operations must be enforced.

Orders of 1851 not superseded.

10. As these orders directed the recovery of cost of surveying Alienated Villages under certain circumstances, the question naturally arose whether they were to be held to supersede the old rules of 1851 on the same subject. This question was finally set at rest by the following orders[4]:—

It was not the intention of Government to rescind the rules of the 13th March 1851, whereby the cost of surveying Alienated Villages is undertaken by Government on the condition that the alienee accepts and adheres to the terms of the settlement. Government will defray the expenses of revision operations in cases where the rules and rates have been adhered to and where a guarantee to this effect is given for the future.

As regards Jághirs or Estates held on political tenure Government can no longer consent to bear the cost.

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[1] G. R. No. 2288, dated 9th June 1869.
[2] *Vide* Bombay Government Gazette dated 10th June 1869, Page 715, Part I.
[3] G. R. No. 4386, dated 2nd September 1872.
[4] G. R. No. 373, dated 21st January 1875.

11. The exact position under the above orders which are still in force, may be described thus :—

Position under the above orders.

(*a*) Alienated villages, the holders of which agree to accept the terms of settlement, are to be surveyed at the cost of Government.

(*b*) Where the alienee declines to adhere to the terms of settlement, the cost is to be recovered from him.

(*c*) Jághirs and Native States are to be surveyed at their own costs.

12. Under the provisions of Bombay Act I. of 1865, when an application for the extension of a survey and settlement was received from the holder of any village, it was the practice to fix (the usual field operations having been first carried out) rates for it in assimilation to those previously fixed for adjacent villages without any special report and without special sanction of Government. This practice was stopped by Government Resolution No. 3504, dated 15th June 1876, by which it was directed that "in future, proposals for the introduction of the Survey assessment in Inám villages should always be submitted for the sanction of Government, either specially or with those for the remainder of the Táluka in which they may be comprised." Subsequently by Government Resolution No. 7390, dated 15th December 1876, it was ordered that "full details be given when submitting proposals for assessing alienated villages." But these orders were afterwards modified by Government Resolution No. 5921, dated 16th November 1878, which sanctioned the suggestion from the Survey Commissioner, "that the special report for Inám villages should be dispensed with, and that rates sanctioned for adjacent Government villages previously settled may be held applicable to Inám villages coming under Settlement at any time after the settlement of the táluka is approved."

Fixing survey rates for alienated villages.

Special settlement report for Inám villages dispensed with.

13. In 1879, Bombay Act I. of 1865 was repealed by the Land Revenue Code, Act V. of 1879. Section 102 of this Act provided that "the assessment fixed by the officer in charge of a Survey shall not be levied without the sanction of Government." The question, therefore, arose, whether in the case of Alienated villages, Survey rates could be introduced without the sanction of Government as required by the law. This question was disposed of by Government Resolution No. 6386, dated 6th December 1880, which ruled that "the general sanction granted by Government Resolution No. 5921, dated 16th November 1878, in respect to Inám villages, should be deemed to be the sanction required by sections 102 and 103 of the Land Revenue Code."

Special sanction for the introduction of rates into Alienated villages not necessary.

14. In accordance with the above orders the practice at present in force is for the Survey Commissioner to sanction rates for Inám villages in assimilation to those already sanctioned by Government for the adjacent Khálsa villages, a list, showing Inám villages thus dealt with, together with the present and proposed rates and also the increase or decrease resulting from the latter, being given in the Annual Progress Report.[1]

Present practice.

15. With regard to the granting of powers to Inámdárs, the following legal provision was for the first time inserted in Act IV. of 1868:—

Granting of powers to Inámdárs.

[2] *Whenever by virtue of section 49 of (Bombay) Act I. of 1865, Government shall extend by Notification all or any of the provisions of the said Act to any alienated village, it shall be lawful to direct in such Notification, or in any subsequent Notification, by whom any powers or duties incident to the provisions so extended shall be exercised or performed, and also in such Notification to introduce any other directions which may be deemed requisite for carrying such provisions into operation in the place to which they are extended.*

Notification extending Act I. of 1865 to an alienated village shall show by whom the power or duties incident to the provisions extended shall be exercised.

16. In 1869, it was, however, directed[3] that none of the powers provided for in Act IV. of 1868 should be conferred on the holders of alienated villages, whilst as regards the powers provided for in Act I. of 1865, it was ruled[4] that for the future the proper course for the proprietors of alienated villages was to have the villages surveyed and assessed by Government officers, before applying for the powers contemplated by that Act.

Powers under Act IV of 1868 not to be conferred.

17. Thus by the above orders the extension of the Survey Settlement was deemed a *sine qua non* for investing Inámdárs with powers under Act I. of 1865.

Powers not to be granted until the villages are surveyed and settled.

18. Bombay Acts I. of 1865 and IV. of 1868 were repealed by the Land Revenue Code, 1879, and all the provisions relating to Alienated villages contained in the former two Acts were, with certain modifications, re-enacted in sections 88, 216, and 217 of the Land Revenue Code. These sections, together with the several interpretatory orders passed with reference to each of them, are given below:—

Provisions of the Land Revenue Code on the subject.

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[1] Government Resolution No. 2171, dated 12th March 1884.
[2] Section XIX. of Act IV. of 1868.
[3] Government Resolution No. 3077, dated 28th July 1869.
[4] Government Resolution No. 3256, dated 11th August 1869.

88. [1] It shall be lawful for the Governor in Council at any time to issue a commission* to any holder of alienated lands, conferring upon him all or any of the following powers in respect of the lands specified in such commission (namely) :—

Governor in Council may, by commission, confer on holders of alienated lands power—

* See Appendix A.

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[1] (1) There is no objection to the powers contemplated in clauses (*a*) and (*b*) of section 88 of the Code being conferred upon an Inámdár at once, but none of the powers mentioned in clauses (*c*) to (*f*) of that section can be conferred until a Survey Settlement has been extended to his village under section 216 of the Code. (*Vide* the proviso to section 88.)

The first step, if the Inámdár is to be invested with any powers under clause (*c*) to (*f*), is for Government, under section 216 of the Code, to authorize the extension to the Inámdár's village (by notification) of the provisions of chapters VIII. to X. of the Code which he may desire to have so extended or of such of them as Government think fit to extend. Section 112 must, of necessity, be amongst the number of the sections to be so extended, when a Survey Settlement " made, approved, and confirmed " under the authority of the Governor in Council is already in force in the village. And when the existing assessments have not yet been declared by Government to be fixed for a term of years, sections 102 and 103 must of necessity also be included, in order that Government may have power at once to declare them to be so fixed and that the Survey Settlement may be formally introduced.

When the above notification has been issued, and when, if necessary, an order has been issued under section 102 and proceedings have been taken under section 103, the requirements of the proviso to section 88 will have been satisfied.

The powers which Government may then deem it fit to confer upon the Inámdár or upon any agent of his may be given, not by notification, but by a commission in the form of schedule F of the Code. If powers are conferred under clauses (*a*) and (*b*) of section 88 of the Code at once, without waiting for Survey Settlement to be extended to the village under section 216, they, too, must be given by a commission. (Government Resolution No. 1388, dated 8th March 1881.)

Where an Inámdár expressed his unwillingness to be bound by section 217 to levy only the survey rates from his tenants and suggested that he must not be prevented from levying enhanced rents, Government declined to confer any power until they were assured that the rents to be levied were fair. (G. R. No. 2745, dated 17th May 1881.)

(2) Section 88 clause (*a*) of the Code and the Commissions issued under it empower the holders of such Commissions to take such precautions as the Collector is authorized to take under sections 141 to 143. Section 141 and the 1st and 2nd paragraphs of section 142 provide precautionary measures for the security of the land revenue and there is no objection to the holder of the Commission acting under them. The 3rd paragraph of section 142, however, relates to the infliction of a penalty for disobedience of an order made by such holder and enacts that such penalty may be inflicted on conviction after a summary inquiry. This involves a quasi-judicial proceeding (*vide* section 195) and is obviously something quite distinct from the precautionary measures provided for securing the payment of land revenue. The holder of a Commission cannot, therefore, exercise this power, but if he wishes to have a penalty inflicted under section 142 on any of his inferior holders, his proper course is to move the Collector to enquire into the matter, and not to inflict the penalty himself.

Section 143 enables the Collector, if the revenue is not discharged within two months after the crop has been deposited, under section 141, clause (*b*), to take such portion thereof as he may deem fit for sale under the provisions of Chapter XI. applicable to sales of moveable property in realization of the revenue due and of all legal costs. This power also vests in the holder of a Commission, but the taking of a portion of the defaulter's crop is an attachment of his property, and when it is done the holder of the Commission is bound to make an immediate report thereof, under section 90, to the Collector. At this point " precautions " cease and the Collector has to step in under section 90 to determine whether the attached crop may be sold or not. (G. R. No. 106, dated 6th January 1883.)

(3) Powers under clauses (*c*) to (*f*) of section 88 cannot be granted to the holders of alienated lands until a Survey Settlement has been extended to those lands. Before granting a Commission under section 88 to the holders of alienated villages an agreement to pay the village officerss hould be required from them. (G. R. No. 9819, dated 12th December 1884.)

(4) The rule which His Excellency in Council desires to lay down with regard to the

(*a*) to demand security for the payment of the land-revenue or rent due to him, and if the same be not furnished, to take such precautions as the Collector is authorized to take under sections 141 to 143;

to demand security for land-revenue;

(*b*) to attach the property of persons making default in the payment of such land revenue or rent, as aforesaid;

to attach defaulter's property.

(*c*) to fix from time to time the times at which and the instalments in which, the land-revenue or rent due to him shall be payable;

to fix time at, and instalments in which revenue due shall be made;

(*d*) to exercise the powers of a Collector under sections 65 and 66;

to exercise Collector's powers;

(*e*) to receive notices of relinquishment under section 74, and to determine the date up to which such notices shall be received as in that section provided;

to receive notices of relinquishment;

(*f*) to take measures for the maintenance and repair of boundary-marks in the manner provided for Survey officers in section 122.

to arrange for repair of boundary marks.

Provided that the powers contemplated in clauses (*c*) to (*f*) shall be conferred only on holders of lands to which a Survey Settlement has been extended under the provisions of section 216.

Proviso.

216.[1] Save as is otherwise provided in section 111 and hereinafter in this section, the provisions of Chapter VIII. to X. of this Act shall not be applied to any alienated village except for the purposes of fixing the boundaries of any such village, and of determining any disputes relating thereto. But the provisions of the said chapter shall be applicable to—

Chapters VIII. to X. how far applicable to alienated villages.

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issue to Inámdárs of Commissions conveying powers under clauses (*a*) and (*b*) of section 88 of the Land Revenue Code is that these powers will not be granted unless the tenants concerned are protected from rack-renting under section 217 of the Code. (G. R. No. 208, dated 9th January 1885.)

[1] (1) Government concur in the views expressed by the Commissioner, C. D., and the Legal Remembrancer that section 217 of the Code applies at once to alienated lands which have been settled by the Survey Department under Act I. of 1865 and that no application from the alienee under section 216 is requisite. The application by the Inámdár contemplated by the last paragraph of section 216 is required only for future extension of the survey to an Inám village. (G. R. No. 6709, dated 16th December 1879.)

(2) Section 2 of the Code provides that all orders issued and notifications published under any of the enactments repealed by the Code (including Bombay Act I. of 1865) shall be deemed to have been issued and published under the Code. Section 49 of Bombay Act I. of 1865 provided that the Governor in Council had power to extend by notification in the Government Gazette all or any of the provisions of the Act to any alienated village on application made in writing by the holder thereof. It seems quite clear from this that existing surveys which have been thus notified or authorized by the Governor in Council are in force just as if they had been notified or authorized under the Code. Yet from section 216 of the Code it would seem that the purposeless formality of a written application must be complied with by an Inámdár before section 112 can be extended to his village. (G. R. No. 6925, dated 19th November 1881.)

(4) Before the survey rates are introduced in an alienated village an agreement on a stamped paper of the value of 8 annas should be taken from the alienee binding himself and his successors to pay the village officers according to the scale in force in Government villages. (G. R. Nos. 6401, dated 6th December 1880 and 7322, dated 3rd December 1881.)

(5) Agricultural statistics for alienated villages which have been surveyed and assessed may be obtained even under the present law with the co-operation of the owner. Such

(*a*) all unalienated lands situated within the limits of an alienated village;

(*b*) villages of which a definite share is alienated, but of which the remaining share is unalienated;

(*c*) alienated villages the holders of which are entitled to a certain amount of the revenue, but of which the excess, if any, above such amount belongs to Government.

But it shall be lawful for the Governor in Council, on an application in writing being made by the holder of any such village to that effect, to authorize the extension of all or any of the provisions of the said chapters to any such village.

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co-operation may be made a condition of the grant of powers under section 88. (G. R. No. 7136, dated 24th September 1883.)

(6) If the survey operations are conducted in an alienated village with the Inámdár's consent merely, they will have no legal value and the officers conducting them will not be able to exercise any legal authority in connection with them, unless the appropriate provisions of Chapter VIII. of the Code have, in the first instance, been extended to the village upon the Inámdár's written application under section 216. No survey operations will therefore be commenced in an alienated village until action has been taken by the Inámdár and the Government under the last clause of section 216. (G. R. No. 6225, dated 2nd August 1884.)

(7) Where a survey settlement was introduced into a village of which half is held in inám without the consent of the Inámdár, it was decided that the survey was quite lawful and that the Inámdár was bound by the assessment placed by the Survey Department on his holding. (G. R. No. 1243, dated 26th February 1887.)

(8) The question whether the estate of Inámdárs who have not voluntarily applied for a survey can be roughly surveyed for the purpose of fixng the Judi, has been disposed of by the following opinion of the Remembrancer of Legal Affairs concurred in by Government:—

"2. I am of opinion that section 216 of the Land Revenue Code does not in any way affect the provisions of Bombay II. of 1863 or Bombay VII. of 1863.

"3. The original draft of the Land Revenue Code incorporated the provisions of these two Acts (Bombay II. and VII. of 1863), which it was then proposed to repeal in schedule A. appended to that bill.

"4. Chapter VII. of the original draft corresponded almost *verbatim* with these Acts, and section 156 of the original draft which corresponded with section 216 of the Land Revenue Code, provided, as section 49 of Bombay I. of 1865 provided, that the procedure applicable to unalienated lands should not apply except on the application of the holder to alienated villages or estates.

"5. It therefore appears that section 216 was not intended to interfere with the provisions of Bombay II. and VII. of 1863, as a section to the same effect as section 216 was incorporated in an Act retaining practically the same provisions as Bombay II. and VII. of 1863.

"6. Although Chapters VIII. to X. of the Land Revenue Code cannot apply to wholly alienated villages except subject to the provisions in section 216, the provisions of section 2, rule 1, of Bombay II. of 1863 and section 6, rule 1, of Bombay VII. of 1863, are unaffected.

"7. Both the last mentioned sections provide for three class of cases:

(*a*) Those in which the assessment had already been fixed by the Survey;

(*b*) Those in which it was agreed on between the Collector and holder;

(*c*) All other cases.

"8. In respect of classes (*a*) and (*b*) the assessment so fixed was evidently not liable to revision.

"9. In respect of class (*c*) it is evident from the proviso that an attempt to obtain an amicable settlement of the assessment was to be deemed a condition precedent to the exercise of the power given to Survey officers to enter upon and fix the assessment.

'But if no such arrangement can be otherwise arrived at by the Collector and the owner or holder, then, whether the owner or holder assent or no, the Survey officers are empowered to enter upon the lands and fix and make an assessment.'

"10. The only effect of section 216 of the Bombay Land Revenue Code is that Chapters VIII. to X. of that Code do not apply to any such assessment.

"11. I think therefore that in cases in which Summary Settlement sanads have been issued, the consent of the owner or holder is not necessary to empower Survey officers to enter and fix and make an assessment if an attempt to effect an amicable arrangement has been made and has failed." (G. R. No. 7363, dated 6th November 1888.)

217.[1] When a Survey Settlement has been introduced, under the provisions of the last section or of any law for the time being in force, into an alienated village, the holders of all lands to which settlement extends shall have the

Occupants in alienated villages.

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[1] (1) Section 217 was inserted in the Code for the express purpose of giving the rayats in alienated villages to which a survey settlement might be extended, the same occupancy rights which are enjoyed by holders of land in unalienated villages into which a survey settlement has been introduced. But this section cannot, of course, be construed retrospectively.

When the term for which a survey settlement introduced in an Inám village (prior to the passing of the Bombay Act I. of 1865) expires, the mutual relations of the Inámdár and his rayats revert to the *status quo ante*, and Government are powerless to insist on the Inámdár to adhere to the terms of that settlement in the absence of any agreement to that effect. (G. R. No. 3045, dated 14th April 1884.)

Under the terms of section 217 of the Code, the holders of land in an alienated village to which the survey settlement has been applied under Bombay Act I. of 1865, have the rights of occupants in alienated villages equally with those in villages to which a settlement has been applied under the Code. It is only in the case of settlements introduced when there was no law in force on the subject that the *status quo ante* is reverted to when the term of the settlement expires. The petitioner has however without the same excuse entirely misinterpreted other orders of Government. (G. R. No. 5735, dated 29th July 1895.)

(2) When on the application of the holder of an alienated village made in accordance with the last clause of section 216, the Governor in Council has sanctioned the extension of the provisions of Chapters VIII. to X. of the Code to that village, the holder has then no option but must have the provisions of those chapters extended to, and enforced in, that village, whether the effect of any of those provisions be acceptable to him or not.

A case in point recently occurred in which, on the expiration of the original settlement introduced into an alienated village, the holder thereof made an application under section 216 to have the provisions of Chapters VIII. to X. of the Code extended to the village with a view to revision survey rates being introduced into it. The application was granted and after the necessary preliminary operations revised rates were proposed and sanctioned for that village. Before the formal introduction of those rates, however, the holder of the village expressed his unwillingness to accept those rates and as the original settlement lease had expired, commenced to levy assessment at the Mamúl rates, *i.e.* the rates prevailing before the introduction of the original settlement. In this case the following questions were referred for the orders of Government:

(1) Whether on the expiration of the original settlement the relations between the holder of the village and his rayats did not revert to the *status quo ante* (as held in G. R. No. 3045, dated 14th April 1884); and if so,

(2) Whether it was lawful for the holder of the village to levy assessment at the Mamúl rates; and

(3) Whether in that case the local fund cess should be levied,

(*a*) on the assessment at Mamúl rates; or

(*b*) on the assessment at rates of the original settlement lately expired; or

(*c*) on the assessment at the revised survey rates fixed by the Survey Department and not accepted by the holder of the village.

These questions were disposed of by the following opinion of the Remembrancer of Legal Affairs, concurred in by Government:—

"In order to ascertain how matters now stand it seems desirable to recapitulate the material facts regarding the Inám village in question.

"2. An original survey settlement was introduced into the village under Bombay Act I. of 1865 in the year 1875-76 on the application of the Inámdár. That settlement expired in 1881-82.

"3. On the 2nd October 1884, the Inámdár applied to Government that the provisions of Chapters VIII. to X. of the Land Revenue Code be extended to the village in order that revision survey operations might be introduced into it. This application was allowed by His Excellency, and a notification extending the said provisions to the village was published in the Bombay Government Gazette.

"4. On the authority of the above notification revision survey rates were sanctioned by the Survey Commissioner for the village, but the rates have not been formally introduced into the village because the Inámdár refused to accept them.

"5. The Commissioner, Central Division, and the Survey Commissioner were asked by Government to report through this office the circumstances under which it had been thought that the Inámdár was at liberty to accept or reject the revised rates, and they replied that paragraph 2 of the agreement into which the Inámdár entered before Chapters VIII. and IX. were extended to his village implied that he was at liberty to accept or reject the rates.

"6. The following is a rough translation of the agreement referred to:

same rights and be affected by the same responsibilities in respect of the lands in their occupation as occupants in unalienated villages have, or are affected by,

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To

Government

Kabulayat executed by the Inámdár of the village of Táluka of . To wit: In 1875-76 the Survey Settlement was extended to the said village and in accordance therewith the revenue is being recovered. Now revision settlement is to be effected in the said Táluka. In accordance therewith I am willing to have revision settlement extended to my village and to keep records according to the forms applicable to Government villages as follows:

2. The work of measurement and classification, &c., be carried out at the expense of Government, and after the rates having been settled in conformity with the system in Khalsa villages, if I refuse to accept the amount which may be according to the sanctioned rates, then I will pay to Government in cash all expenses of measurement, classification, and of the records connected therewith and of the boundary marks. If I agree to accept the amount according to the sanctioned rates and make wahiwat as stated in paragraph 1, the said expenses should not be recovered from me. . . . .

"7. These being the circumstances connected with the village, I think it is quite clear that since Chapters VIII. and IX. of the Land Revenue Code have been lawfully extended to that village any revised survey rates which are duly fixed for the lands therein by the Survey authorities and sanctioned by Government under section 102 and introduced in the manner provided in section 103 of the Code, must be levied by the Inámdár for the period of the guarantee, or, at least, the Inámdár must not levy rates in excess of those so fixed.

"8. The form of the agreement taken from the Inámdár apparently dates from a time anterior to the passing of the Land Revenue Code, and it should, I think, have been reconsidered before being used for villages to which the provisions of Chapters VIII. and IX. of that Code have been, or are to be applied.

"9. I do not feel able to advise that the extension of the provisions of Chapters VIII. and IX. of the Code to the village annulled that agreement, for there is no authority of law for such advice, and moreover when applying to Government for the extension of the above provisions to his village, the Inámdár in his written application expressly stated that he had 'duly entered into necessary agreements in order that the revision survey and survey operations should be introduced into his village,' from which it seems (as it is no doubt the case) that the local revenue authorities required the agreement from him.

"10. I think, therefore, that Government must abide by the agreement and bear the cost of the revision survey of the Inámdár's village unless the rates which are finally sanctioned are acceptable to him; but the survey rates must prevail and be enforced whether the rates are acceptable to the Inámdár or not.

"11. With reference to the question of Local Fund cess I would observe that my report on which G. R. No. 3045, dated 14th April 1884, was based applied solely to the case of an Inámdár whose village was surveyed and settled before even Bombay Act I. of 1865 became law, and who on the expiry of the term of the settlement applied neither for a revision settlement nor for the application to his village of any of the provisions of the Land Revenue Code. In the present case the Inámdár entered into an agreement for a revised survey very soon after the term of the old settlement had expired and subsequently obtained the extension of the provisions of Chapters VIII. and IX. of the Code to his village. In his case, I am of opinion that Local Fund cess should be calculated on the old survey rates until the revised settlement is introduced and thereafter on the new rates." (G. R. No. 3600, dated 26th May 1891.)

(3) The view, that the assent of a co-sharer in an Inám village is not necessary to the introduction of survey rates into that village, is not correct. Under section 217 the holders of all lands in a village into which a survey settlement has been introduced, acquire thereby the same rights, and are affected by the same responsibilities as occupants in unalienated villages have or are affected by. Among other results the introduction of the survey settlement would bar the right of the Inámdárs to enhance the rayats' rents above the survey assessment.

It does not appear that the sub-sharer's rights in this and other respects could be limited without his assent.

Section 216, Bombay Land Revenue Code, requires as the conditions on which Chapters VIII. to X. can be extended to alienated villages that there should be an application in writing made by the holder of the village.

"Holder"—is defined in section 3 (11) of the Bombay Land Revenue Code, as 'the person in whom a right to hold land is vested whether solely on his own account, or wholly or partially in trust for another person, or for a class of persons, or for the public.'

"Village"—Under section 3 (20) includes all lands belonging to the village.

It does not appear that one of two or more sharers can be said to be vested with a right to hold all the lands in his village either solely on his own account, or wholly or partially in trust for the other sharers.

Until therefore the assent of all those in whom such right is vested has been obtained no

under the provisions of this Act, and all the provisions of this Act relating to occupants and registered occupants shall be applicable, so far as may be, to them.

Principles to be observed in settling Inám villages and Native States.

19. In 1886, in continuation of their orders[1] (in the Political Department) on the survey settlement of the Janjira State, Government laid down the following principles for the

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extension of Chapters VIII. to X. of the Bombay Land Revenue Code can, it appears, be legally authorized under section 216. (G. R. No. 3346, dated 7th May 1889.)

(4) When the provisions of Chapters VIII. and IX. of the Code have once been extended to an Inám village with the assent of all the then existing co-sharers and on their application in writing under section 216, it is not necessary to again extend those provisions to the village in case the number of co-sharers increases. A subsequent increase in the number of co-sharers in the village will not affect in any way the rights and responsibilities which on the introduction of a survey settlement attach to all the holders therein under section 217. Among these rights and responsibilities must be included the rights and responsibilities of the holders arising on a fresh revenue survey and revision being directed under section 106 in Chapter IX of the Code.

It is only in the case of survey settlements introduced into an Inám village prior to the passing of the Code that on the expiry of the term fixed for the same, the mutual relations of the Inámdár and his rayats revert to the *status quo ante*. But when a survey settlement has once been introduced under section 216 into an alienated village, all the provisions of the Act relating to occupants and registered occupants become applicable to the holders of all lands therein and the subsequent dissent on their part or on the part of their successors cannot annul the operation of the law. (G. R. No. 693, dated 26th January 1893.)

(5) The form of agreement which it was usual to take from the Inámdárs before the introduction of the survey rates into their villages having been declared inconsistent with the provisions of the Code (*vide* G. R. No. 3600, dated 26th May 1891), it was suggested that a standard form of agreement to be taken from the Inámdárs should be authoritatively laid down for future use. In accordance with this suggestion the form * of agreement has been sanctioned by Government. (G. R. No. 4011, dated 9th May 1899.)

* The form of agreement is given in Appendix A to this chapter.

(6) In a case in which the holder of an alienated village objected to pass an agreement in the form prescribed by G. R. No. 4011, dated 9th May 1892, a suggestion was made to make certain modifications in that form. This suggestion has been negatived by Government by whom it has further been directed that the form above referred to having been approved after a full consideration, should not be departed from. (G. R. No. 9381, dated 29th November 1892.)

(7) The form of agreement (see Appendix A) is intended for cases in which the cost of Survey and Settlement is borne by Government, but there is no law or rule under which an agreement must be taken in this form in all cases in which Chapters VIII. to X. of the Land Revenue Code are extended to alienated villages, nor are Government in any way bound to bear the cost of survey and settlement in all cases in which the holder of the alienated village agrees to pay village officers according to scale. An agreement should be taken in accordance with the actual facts containing all the stipulations to be made by the alienee according to the form above referred to, but containing no undertaking on the part of Government to bear the cost of Survey and Settlement. (G. R. No. 6630, dated 30th August 1895.)

[1] (1) His Excellency the Governor in Council will, as far as possible, assist any Chiefs who may be willing to pay the cost of improving their revenue administration by having their lands measured and classified by the survey, and by preparing the data for assessment. His Excellency in Council also would wish that in all such cases an assessment should be made by the Survey officers strictly on the principles which guide the settlement of lands in British Districts. But without an express agreement to that effect, His Excellency the Governor in Council cannot limit the revenue demand of a Chief to an assessment made on these principles; the settlement therefore would be made for the informaton of the Chief, and in order to supply a standard by which his revenue administiration can be tested. Government from time to time receive complaints of excessive exactions by Native Rulers, and in dealing with such complaints it will be a great advantage to know what is the proportion between the survey rates and those exacted: an excessive disproportion would afford ground for further enquiry and interference. But the Governor in Council would not exercise further pressure upon the Chief to accept the survey rates, than the knowledge that they are recorded as a standard would imply.

guidance of the Survey Department in settling Inám villages in future[1]:—

Under section 217 of the Code an Inámdár is bound to levy only the survey rates introduced into his village by the Survey Department whatever they may be. It may be the case that the effect of insisting that Inámdárs should adhere to the ordinary survey rates would be to deter them from applying for the extension of the survey settlement to their villages under section 216 of the Code, but His Excellency in Council does not consider this to be a sufficient reason for the adoption in the case of Inám villages of a principle different from that followed in the case of Government villages. The Survey Department should, in the case of Inám villages, determine what are the survey rates as fixed according to general rules to be levied, but should not increase those rates without the special sanction of Government under section 102 of the Land Revenue Code. When the maximum dry-crop and garden rates to be imposed in any alienated villages are determined according to the usual method of the Survey Department, Government can, if they think proper, sanction an addition to them in any particular case, but the Survey Department should not introduce rates which produce a revenue equal to the Inámdár's demand (if such demand is in excess of the survey assessment) without fully explaining the grounds for the adoption of such rates and without obtaining the sanction of Government to their introduction.

Further correspondence on the subject.

20. The above orders were followed by a reference to the Survey Commissioner calling on him to report for the information of Government the practice followed by the Survey Department in settling Alienated villages and Native States. This reference, together with the Survey Commissioner's report, will be found in Appendix B. The whole question was finally disposed of by the following orders[2]:—

It is the desire of Government that no pressure should be put on Native Chiefs to adopt British Survey rates, but every encouragement should be given to them to adopt the methods of classification and survey followed in British territory. The important matter in the case of Native States is not so much low rates as equality of rating. For higher rates

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(2) The assessment of revenue demand must be left to the Chief, who would be, in this, as in other matters, bound to listen to the advice of the Political Agent, should there be occasion calling for advice; and the Governor in Council would hope that in all cases the Chief would see the advantage of consulting the Political Agent before actually introducing a settlement in excess of the survey rates.

(3) In accordance with these principles, the Survey Commissioner should be asked to have the assessment record of Janjira completed by a settlement strictly corresponding with that which would apply to the neighbouring British District. The record so made should be given to the Chief through the Political Agent, and the Chief will then decide whether he will introduce the Survey Settlement or an enhanced assessment, and if the latter, then the responsibility of the Settlement officer for the revenue demand will cease. (G. R. No. 2022, dated 8th April 1886.)

[1] G. R. No. 3436, dated 12th May 1886.

[2] G. R. No. 4280, dated 9th July 1887.

than those prevailing in British territory, Government must not assume any responsibility, and this should be made clear in cases where the technical operations are carried out by British officers.[1]

The above orders re-affirmed.

21. The principles[2] laid down by the above orders were subsequently re-affirmed by the following orders[3] passed on the Revision Settlement of the Gundal Pargana of the Aundh Jághir:—

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[1] The following orders relate to the introduction of survey rates into Native States temporarily under British management:—

(1) His Excellency in Council is pleased to direct, as a general rule, that no revision of assessment according to the principles of the Revenue Survey shall be introduced into any Native State under attachment, and in the temporary management of British officers, except with the sanction of Government. Government are of opinion that in cases such as the present the guaranteed period for which the settlement should be sanctioned should extend only to the expiration of the minority of the Chief to whom the State belongs. The exact time at which the young Chief of Edur will attain his majority should accordingly be reported. (Extract paras. 1 and 2 of G. R. No. 7072, dated 19th November 1873.)

(2) *Vide* also section 111 of the Land Revenue Code.

[2] These principles have been strictly adhered to in all the settlements (Original or Revision) that have been recently introduced into some of the Jághirs and Native States in the Deccan and Southern Marátha Country, by the NATIVE STATE SURVEY PARTY organized under the direction of Mr. J. C. Whitcombe in 1892. The cost of this party is paid by the Native States concerned, in proportion to the work done for each. Speaking of the procedure followed by this Party in the matter of settlements, the Survey Commissioner (Mr. Ozanne) said:

"These settlements are not submitted to Government for sanction, but are disposed of by the Survey Commissioner on a report from Mr. Whitcombe, submitted through the Political Agent. It does not seem necessary that the report should go to Government, except for record, inasmuch as under the constitution of the Native States Survey, Mr. Whitcombe and his party are employed by the States to do work which it would be competent for them to carry out by their own establishments at their own cost and in their own way. By the procedure adopted, both the Political Agent and the Survey Commissioner are enabled to examine the details of Mr. Whitcombe's proposals and to advise the Chiefs how far these are in accordance with the principles of the survey system. But it is left to the Chief himself, with the concurrence of the Political Agent, to sanction the settlement and to introduce it with Mr. Whitcombe's assistance. The rates introduced may be, and are, in most cases higher than those which, as Survey Commissioner, I should recommend to Government for sanction in the case of British territory. But I conceive that there is no objection which can be reasonably brought against this system. It is better that the Chiefs should collect their land revenue on the basis of a survey measurement and classification, than on the regular basis of any ante-survey system. There is the further guarantee that Mr. Whitcombe, with his long experience as a Settlement Officer, will not make proposals for rates which will be found oppressive. There is no reason to believe that the low rates at which the work has been done and the satisfaction which the Chiefs have already expressed, will have the effect of inducing other Chiefs of the Deccan and Southern Marátha Country to call in the aid of the Native States Survey, both for revision and original work, and thus by this means there is reasonable hope that the whole area of Native States will introduce the survey system with scale remuneration for village officers, and the abolition of uncertain and irregular cesses, and further, by keeping the statistical forms of the village manual, will substantially improve the statistics for the Bombay Presidency, of which these States make up so large portion." [Extract from paragraph 26 of Survey Commissioner's letter No. S.—1240, dated 22nd May 1894.]

[3] G. R. No. 2897, dated 18th May 1894, P. D.

In the case of States under their ruling Chiefs the Commissioner will advise the States on his own responsibility; and he should be careful in his reports to make that position clear. His remarks will be addressed to the Political Agent, who can forward to Government whatever correspondence is necessary, or if he sees fit, refer to Government for any directions he may require. But the Chiefs are responsible for the settlements, and the Political Agent is the responsible authority whose duty it is to refer to Government if he considers his interference necessary.

CHAPTER IX.

PÔT KHARÁB.

Pôt Kharáb defined.

By the term 'Pôt Kharáb' is meant barren or unculturable land included in an assessed field or a Survey number. It includes "any land comprised in a Survey number which from any reason is held not to be likely to be brought under cultivation."[1]

Cultivation of Pôt Kharáb exempt from assessment.

2. Rule 4[2] of the rules framed under the Joint Report (1847) provided that in the event of the cultivator bringing any portion of Pôt Kharáb into cultivation, no extra assessment should be levied on that account.

Legal provisions on the subject.

3. The general principles contained in the Joint Report and the rules thereunder received legislative sanction by Act I. of 1865. Rule 14 of the rules for the administration of the Survey Settlements framed under section 28 of that Act re-affirmed, subject to certain conditions, the exemption of Pôt Kharáb from assessment in these words:—

Exemption conterminus with guarantee.

If land included at any survey settlement in a survey number as unarable[3] be brought under cultivation, no extra assessment will be levied on that account during the period for which such settlement is guaranteed.

But this rule shall not be held to authorize cultivation on roads, or in the beds of tanks used for irrigation, drinking, or domestic purposes, when the land occupied by such roads or tanks is included in a Survey number. Such cultivation is strictly prohibited, except as regards tanks, when the privilege of cultivating the dry bed of the same has been specially con-

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[1] The term "Pôt Kharáb" does not include lands deemed to be unculturable only, but is extended to any land comprised in a survey number which from any reason is held not to be likely to be brought under cultivation within the period of the forthcoming settlement. In this category come lands in a field covered with buildings which may be removed at any time, burying grounds which may be disused and brought under the plough, tracks and paths which may cease to be employed as such, beds of nálas which may suddenly become culturable from any change in the course of the stream and such like. (Extract from the memorandum on the Bombay Revenue System by T. H. Stewart, Esquire, C. S., Survey and Settlement Commissioner, dated 21st November 1882.)

[2] In the Registers also a deduction is made on account of barren* land in certain fields, and the assessment placed on the arable land alone; but in event of the cultivator bringing any portion of the land deducted as barren* into cultivation no extra assessment is to be levied on that account; the assessment on the field entered in the register is alone to be levied. (Extract from Rule 4 of the Joint Report Rules.)

* Unarable.

[3] Land deducted as unarable in a Survey number becomes the property of any one taking up the number, because, although unassessed, it forms a part of the general area of the field. It should therefore be a standing rule with the Survey Department to mark off land which may be devoted to particular purposes, such as a Dhobies' or Kumbhars' ground, into a separate number.—G. R. No. 4693, September 22nd, 1871.

ceded at the Survey settlement, or when the tank waters land in the sole occupation of the occupant.

Liability to assessment after guarantee.

4. By this rule the liability of Pôt Kharáb to assessment on the expiration of the existing guarantee was distinctly provided for. Accordingly when the earliest settled districts in the Deccan came up for revision, such of the old Pôt Kharáb area as was found to have been brought under the plough since the original Survey, was according to its productive capability classed and assessed for the first time.

Increases in Revision due to assessment of Pôt Kharáb.

5. The increases under the revised settlement arising from the assessment of such land were,—owing to the somewhat lax and variable system[1] adopted at the original Survey for making deductions, on account of Pôt Kharáb—

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[1] Referring to this system, Colonel Anderson, in his Report No. 85, (Paras. 8 to 12), dated 17th January 1875, wrote:—

The point in which the greatest variability in the old classification occurs is in the entry of land as unarable and the deduction of it from the assessable area of survey fields. In some villages the deductions are in few fields and exceedingly sparingly made, the deduction in the new classification being frequently in excess of those formerly made; in other villages the deductions are excessive and made in nearly every field in the village, but it is very remarkable that in very numerous cases of large deductions on account of unarable, in most if not indeed every village where those large deductions occur, and in a very large proportion of cases in some villages, the old classification valuation on the portions recorded as arable is actually higher than the new classification valuation on the whole field, though very much less is deducted as unarable. . . . . .

We also find many cases of large areas up to even over 400 acres made into a single survey number and a mere fraction recorded as arable." . . . . . .

I can easily understand how these cases occurred from the early practice of the Southern Marátha Country Survey; small bits of cultivated land in the middle of large tracts of such a quality as to be at that time considered unarable, or hills, &c., were not made into separate Survey fields, but noted by the classers and classed, without the rest of the number being classed beyond looking over it to see if the measurer had omitted to measure off any other clearly culturable parts; at a later period, about 1851, a distinct rule was made not requiring the classer to note any separate bits of culturable land of less than half an acre in extent situated in a survey field recorded as unculturable.

It was never intended that the occupation of one or two acres in a field of as many hundreds should give a right to the whole. I have a recollection of an order to this effect, and know that a provision of the kind was made in regard to such large fields in one táluka of the Dhárwár Collectorate. However, whatever the orders were at the time, they have passed out of observation long ago . . . . .

By the above it is clear that parts of unassessed survey fields might be assessed and come into occupation without any claim on the rest of the area being conceded at the time; this, however, would in time follow under the operation of that part of Joint Report, rule 4, which provides that, during the period of the settlement, the assessment of the field holds good without liability to any addition of assessment on account of land recorded as unarable being brought into cultivation, though this too was certainly never intended to apply to cases of parts of fields given out for cultivation by the Mámlatdárs."

often considerable,[1] so much so that in many cases the rayats' payments were enhanced upwards of 100 per cent., and it became a matter of importance to decide (1) whether the extra land should be assessed or whether (2) it should be considered land which, according to the Survey principle (section 30 of Act I. of 1865), the rayat was entitled to enjoy rent-free as having been improved at his own cost.

Government policy in the matter of assessing 'Pôt Kharáb.'

6. The Bombay Government were inclined to the latter view, and in enjoining on their Survey officers a policy of moderation in Revenue Settlement, necessitated by the remarkable fall in prices that had taken place since some of the earlier settled Tálúkas in the Deccan had been brought under revision, they laid down the following rules in the matter of assessing, in the Revision Survey, land deducted as Pôt Kharáb at the original settlement :—

"It is well known that the practice in making these deductions was exceedingly lax,[2] and that much land really arable was deducted as unassessed,

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[1] *Vide* Government Resolution No. 5739, dated 22nd October 1874, para. 7.

[2] Mr. Stewart in his memo. (dated 21st November 1882) on the enhancements of the Revision Settlements of the Ahmednagar Districts, wrote :—

The fact is, however, that there are only three causes to which increases in revision settlement can be attributed, and these have been clearly detailed in Government Resolution in the Revenue Department, No. 5739, dated 29th October 1874. They are—

1st.—The assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

2nd.—The enlargement of the original assessed number by portions of neighbouring lands unassessed at the original settlements having been with or without permission encroached upon by the ryots and cultivated together with the original assessed number.

3rd.—The alterations that have been made (1) by the adoption of a different valuation scale, and (2) by putting a higher value on the soils themselves.

The above causes, especially the 1st and 3rd, have operated in the Ahmednagar Collectorate with more than usual force to produce enhancements of assessment, because the tracts which have come under revision are exclusively those which were measured before the Joint Report rules came into force and on a system which was extremely rough and lax—very much more so than in those parts of the Presidency which were contemporaneously dealt with. In fact, to avoid expense of surveying and erection of boundary marks, plots of cultivated land interspersed with plots of uncultivated were included arbitrarily in one survey number, and but little attention was directed to decide what portion of the uncultivated area was culturable and what unculturable. Survey numbers at that time were made of a size not unfrequently ranging from 60 to to 200 acres, and so much of what was called 'Pôt Kharáb' was thrown into them that it gave rise to the suspicion that in this early stage of the development of the system, uncultivated land is what was really deducted and not unculturable.

Vide Government Resolution in the Revenue Department, No. 6672, dated 17th December 1874.

simply from its being then uncultivated and covered with bushes and grass. It is further well known that, in the great majority of cases, the only outlay that has been incurred by the cultivator in bringing such pieces of land under the plough has consisted in the labour of breaking them up. But, on the other hand, the Survey Act does not prescribe that the expenditure from private resources should be more than a particular sum, while in very many cases it would be impossible to say that the reclamation had not cost more than was at first sight apparent. His Excellency in Council, on the whole, attaches such great importance to maintaining strictly the principle enjoined by law of non-assessment of improvements made by private enterprize, that he is pleased to direct that the same area shall be deducted from each number as unassessed as was allowed at the original settlement.

Orders of the Government of India on the subject.

7. The above rule was, however, cancelled[1] shortly afterwards, the Government of India having ordered that "all land found arable at the Revision Survey should be assessed."[2] This order of the Government of India was invariably acted up to in all the Revision Settlements that were effected up to 1883. In that year the Government of India, actuated by a desire to do away as far as practicable with the troubles, difficulties, and expense of measuring and reclassifying land for the purpose of Revision Settlements, called the attention of the Bombay Government specially to the subject of assessing Pôt Kharáb at the Revision Settlement, and asked:—"Whether it may be understood that in those districts, if any, in which the increment due to the cultivation of Pôt Kharáb can be resigned, no new valuation of the soil will be necessary, and that the existing revenues can be accepted as the initial revenues; and secondly, whether any date can be selected in regard to which it must be accepted that all assessments made previous to it were of such a nature as to require a new valuation in their case, but not in the case of districts assessed after that date?"

Reclassification to be final.

8. The Government of India further remarked that their "anxiety to avoid the reclassification of soils under all circumstances, where it is possible to do so, will not escape the attention of the Government of Bombay, and its views on this question will, it is hoped, receive earnest consideration at its hands. The Viceroy in Council trusts, indeed, that some definite programme may be found possible under which the revenues of a certain number of districts may at once be accepted as initial revenues which can in future only be enhanced on certain well defined grounds."

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[1] Government Resolution No. 6787 of 23rd December 1874 and Government Resolution No. 4506 of 10th August 1875.

[2] Government Resolution No. 2773 of 8th May 1876 (paragraph 2).

Course recommended for dealing with Pôt Kharáb.

9. Mr. T. H. Stewart, the then Survey and Settlement Commissioner, to whom the above points were referred for opinion, fully dealt with them in his report No. 1360, dated 27th June 1883. He observed:—

"In paragraphs 2, 3, and 4 of the Government of India's letter three important questions are asked:

1st.—Whether the Government of Bombay is prepared to renew the suggestion made in paragraph 7 of Government Resolution No. 5739, dated 29th October 1874, that the same area of land shall, upon revision, be deducted from each number as unassessed ('pôt kharáb') as was allowed at the original settlement?

2nd.—Whether, if the Government of Bombay considers it impossible to resign the enhanced revenue due to the cultivation of 'pôt kharáb,' it would not appear desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment?

3rd.—Whether any date can be selected in regard to which it may be accepted that all assessments made subsequent to it are of such a nature as to require no new valuation of soils?

"As regards the first question, I consider that the time has now arrived when steps may be safely and equitably taken to meet the wishes of the Government of India. Owing to the great reduction in the area of the survey field and the close and detailed inspection of each field which the Joint Report inculcated, the opportunity for the classers to slur over the examination of the fields became much diminished, while the development of the survey system and the increase of the controlling staff rendered the test and general supervision of the work year by year more efficient. There are very strong indications now that we are approaching the revision of valuations made at a time when land was only entered as 'pôt kharáb' because it was really unfit for cultivation, and if we go on assessing such land much longer, we shall be running a risk of taxing improvements of a nature over and beyond the ordinary operations of husbandry. A step, therefore, which in 1874 would have resulted in giving large areas of land to persons wholly unentitled to them at a mere quit-rent, seems now to be very advisable on broad principles of justice, and the cancelled orders of 1874 may, I think, with great advantage and without any appreciable sacrifice of revenue be repeated in 1884. I only refer of course to the general principle involved, as some modification of the rule may be necessary in practice to meet cases where land was entered as 'pôt kharáb' for reasons other than because it was believed to be uncultivable as in cases where land was formerly covered with buildings, now removed, or was used as burial-ground now abandoned, or formed the bed of a nála which has now silted up, and so on.

"If the above concession is made regarding 'pôt kharáb,' I do not consider that it will be necessary or advisable to confuse the simple system of collections now in force by treating enhancements arising from its assessment in an exceptional way. The time when increases of revenue on account of assessment of 'pôt kharáb' were really appreciable has all but past, and in the early settled districts such as Násik and Ahmednagar, where the system was most lax, the enhancements on this account have already been levied for

several years in full. Some of the profits which have been proved to have accrued to holders of survey fields owing to the wholesale inclusion of 'pôt kharáb' in their occupancies, which they could deal with as they chose for the period of settlement, are so vast that but little sympathy can be felt for them if all their cultivable land is now assessed at a fair and moderate share of its estimated rental.

Final orders on the subject.

10. The above opinion endorsed by the Bombay Government was communicated to the Government of India, who passed their final decision on the subject in the following terms:—

[1] The future assessment of 'pôt kharáb' or land escaping assessment as unarable at the time of settlement, will be abandoned in all tálukas and groups classified since 1854. This concession will finally terminate the long-standing question opened by Sir P. Wodehouse in 1874, and with respect to which no definite conclusion had hitherto been recorded. The Government of India is willing to concur entirely in the present decision of the Bombay Government on this matter.

With reference to the assessment of 'pôt kharáb' in districts and tracts assessed before 1854, *i.e.* in which a re-valuation of soils is required, the Government of India agrees with the Bombay Government in accepting the assurance of Mr. Stewart that the amount of culturable 'pôt kharáb' entered in the settlement record of the area still remaining to be assessed is of so small amount as to render any necessity for progressive revenue unlikely.

Provisions of the Land Revenue Code regarding Pôt Kharab.

11. In the meantime, *i. e.* in 1879, Bombay Act I. of 1865 was repealed by the Bombay Land Revenue Code (V. of 1879) and the provisions contained in Rule 14 of the rules passed under section 28 of the former, were with slight modifications, re-enacted (in 1881) in Rule 48 of the Rules passed under section 214 of the latter. This rule runs thus:—

Land included as unarable in a survey number assessed for purposes of agriculture only may ordinarily be brought under cultivation without extra charge by the occupant of such number, or by any one claiming under him, but such cultivation is prohibited in the following cases (*viz.*):—

(*a*) when the land is occupied by a road or by a tank used for irrigation or for drinking or domestic purposes;

(*b*) when the land is used as a burial-ground;

(*c*) when the land has been assigned for the use of the village potters, or other public purposes:

Provided that this prohibition shall not apply in the case of a tank, when such tank is used for irrigation only and waters only land which is in the sole occupation of the occupant, or when the privilege of cultivating the dry bed of the tank has been specially conceded to the occupant.

Thus stood the law and the executive orders on the subject of Pôt Kharáb in 1881.

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[1] Paras. 2 and 3 from Government of India's letter No. 953-R, dated 9th October 1883.

General policy of Government in future Revisions.

12. Three years later, with a view to give effect to the wishes of the Government of India as set forth in the correspondence above referred to, the Bombay Government issued an executive order[1] giving a general assurance that all improvements effected by occupants from private capital should be exempt from taxation in revision, and, further, restricting the enhancements in revision settlements to certain percentage limits. In this order the following rule was laid down with reference to Pôt-kharáb :—

Dealing with Pôt-kharáb in tálukas settled before and after 1854.

> Before leaving this part of the subject it is necessary to speak of the arable land which under the name of 'Pôt-kharáb' was included unassessed in survey numbers at the early settlements. This Government has been inclined ever since 1874 to leave the profit of bringing such land into cultivation to the occupant. But it was found that the area thus treated in the early settlements was so large that to forego assessment of it would occasion an unjustifiable sacrifice of the claims of the public revenue. Action in this matter was therefore postponed. But the settlements marked by lavish indifference to Pôt-kharáb have now come under revision. About the year 1854 a more careful system was introduced under the rules of the Joint Report. His Excellency the Governor in Council has therefore resolved that the Settlement officers shall, in the operations for revision settlement of land originally settled after 1854, as a general principle, accept and confirm as exempt from assessment whatever area was entered as Pôt-kharáb in the classification of land at the original settlement. In other words, as a general rule, land which, though arable, was at the first survey included in a survey number as unarable and was left unassessed, shall also be left unassessed at the revision settlement for the benefit of the occupant.

Departmental rules on the subject of Pôt-kharáb.

13. With a view to give effect to the above general ruling in all the tálukas settled since 1854, and coming up for revision in and after 1884, it was deemed necessary to prescribe a system which would be applicable to all kinds of Pôt-kharáb in all the districts in a uniform manner. This was done in 1887, when a set of Departmental Rules[2] on the subject were issued for future guidance in supersession of the different practices[3] followed up to that time.

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[1] *Vide* G. R. No. 2619, dated 26th March 1884, printed as Appendix to Chapter XXI .—Improvements &c.

[2] These Rules will be found in Chapter II—Section II. of Appendix C. to Chapter I.—Part I. Measurement—Vol. II.

[3] (1) In the districts comprised in the Deccan the practice was to class and assess all the old 'Pôt-kharáb' found to have been brought under cultivation according to its capability, while in the Southern Mahrátta Country the practice was to class a certain proportion of the 'Pôt-kharáb' as 9th class soil, the proportion being fixed by the classing officer after examination of several villages in each group to ascertain the standard of the old work. This practice was ordered to be discontinued by Government Resolution No. 2488, dated 21st March 1884.

14. Later on a question arose as to whether the land formerly included in a field as Pôt-kharáb, and which by the operation of the Departmental rules above referred to was excluded and made into a separate number or Pôt number, should be entered in the name of the occupant of that field or should be shown as unoccupied. This question was disposed of by Government orders [1] which approved of the following suggestions by the Survey Commissioner :

Occupant of Pôt-kharáb.

(1) Lands classed as unarable and included in a survey number is called "Pôt-kharáb." Pôt-kharáb is of two kinds :

Rules regarding entry of his name.

1st. Pôt-kharáb over which the occupant of the number in which it is included has the sole occupancy rights such as patches unfit to bear assessment, farm buildings, threshing floors, &c.

2nd. Pôt-kharáb over which the occupant of the number in which it is included has not the sole occupancy rights, but which being devoted to public purposes is the common property of the village community such as tanks, burial grounds, places assigned to village potters to dig earth from, &c.

At the Revision Survey it is the practice to exclude the second kind of Pôt-kharáb from the Survey number in which it was included at the Original Survey and to make it into a separate Survey number or Pôt number. This practice, though in conformity with the law and the orders of Government on the subject, is calculated to affect the rights of the occupant from whose number the Pôt-kharáb is excluded, and to put him to a disadvantage, inasmuch as by the separation of the Pôt-kharáb he is deprived of the prospective right to cultivate it, should the Kharáb at some future time cease to be used for the purpose to which it is at present devoted, an advantage to which he would be entitled if the Kharáb were allowed to remain in his number. In such cases therefore, with a view to save the occupants from this disadvantage, it has been decided to enter the Pôt-kharáb in the name of the occupant from whose number it has been excluded, and to record a note against it describing the purpose for which it is used by the village community, and prohibiting the cultivation thereof without the permission of the Collector.

Rule 55 of the rules under the Land Revenue Code. G. R. No. 4693, dated 22nd September 1871.

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(2) In cases in which portions of lands assessed for agricultural purposes only have, prior to the passing of Bombay Act I. of 1865, been appropriated for building or other non-agricultural purposes, such portions should at the first revision survey be separately demarcated (by analogy with section 48 (c) of the Code. (G. R. No. 205, dated 9th January 1885.)

(3) It would obviously involve much expense and inconvenience to separately demarcate and assess in accordance with G. R. No. 205, dated 9th January 1885, minute plots of land which have been used for constructing huts, temples, tombs and raised platforms, surrounding trees, &c. There may, however, be cases such as a large building in the vicinity of an important town where it would be expedient to act on the principle approved in the above Resolution. His Excellency the Governor in Council is therefore pleased to grant to the Survey and Settlement Commissioner a discretionary power either to carry out the principle approved in the Government Resolution above quoted or to apply the "Pôt Kharáb" Rules to such appropriations according to the circumstances of each case. (G. R. No. 3942, dated 16th May 1885.)

[1] Government Resolution No. 696, dated 27th January 1891.

CHAPTER X.

The Distance-from-Village Scale.

Distance-from-village scale explained.

The Distance-from-village Scale is a scale for graduating the assessment of the Survey Numbers comprised in a village according to their proximity to or distance from the village site or any centre of population such as a hamlet or an important watering-place.

Its guiding principles.

2. The origin of the scale dates as far back as the Joint Report, 1847, in which its guiding principles[1] were thus laid down:—

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[1] To enable the Settlement Officer to give practical effect to these principles the following rules were originally framed:—

The distance in miles of each "Number" from the village should be entered in the Classer's book.

The distance in miles of the centre of each "Number" from the centre of the village, should be taken off the Map, and entered in the Classer's Book, each day, as the "Numbers" are classified; and in case the village has a dependent hamlet, the distances of the "Numbers" cultivated by the ryots living in it should be taken, both from the village and the hamlet, and entries made accordingly. In the case of an uninhabited village, the distances from cultivated "Numbers" to the village or hamlet where the cultivators reside should be entered; but the distances to uncultivated "Numbers" should not be entered.

A remark should be made in the Classer's Book to each "Number" showing whether or not it is manured every season.

A remark should be made in the Classer's book to each "Number," showing whether or not it is manured every season. There is no necessity, however, in case it is manured, to mention the quantity of manure used, or when it is manured, as information on these points will be entered in a memorandum showing the general condition of the village.

A remark should be made to each "Number," showing how far it is from the place where the cattle are watered.

A remark according to the following paragraphs should be made in the Classer's book to each "Number," showing its distance in miles from the place at which the cattle are watered, from the end of February to the commencement of the rainy season:

(1) Should the watering-place be within a quarter of a mile of the village, the distance of the "Number" from the village, as entered according to Rule 23, should be entered, but when the village is uninhabited, the distance of the place at which the cattle are watered should be entered to all cultivated "Numbers," and no remark made to waste "Numbers."

(2) When the watering-place is not near the village, and there is no well in the "Number," the distance of the latter from the place at which the cattle are watered, from the end of February to the commencement of the rains, should be entered. If there is more than one watering-place, the distance to the nearest should be entered, but if the village is uninhabited, the directions given in the last paragraph should be attended to.

(3) Should there be no water near the village site, those "Numbers" which have wells in them should have a remark to the effect that the cattle are watered at these wells; but in case the cattle from other "Numbers" although having no right, are watered at these wells, the distance from the well should not be entered to those "Numbers"; and in regard to deserted villages, the directions in paragraph 1 should be attended to.

[Rules 23 to 25, section XII, Captain Wingate's Rules, for the Native Establishments of the Revenue Survey, Southern Mahratta Country.]

"[1] Extrinsic circumstances affecting the value of a field, but not its fertility, as distance from drinking water, &c., should be noted by the Classer in his field-book.

The facilities for manuring rice lands will be determined, as in the case of dry-crop soils, by distance from village or the locality from which manure is procurable.

The object of the scale.

3. The scale is intended to serve as a means for graduating the assessment of the Survey numbers according to their value due (not to fertility, which is taken into account by the classification, but) to extrinsic circumstances, the chief among which may be mentioned the facility for manuring the land. Among others may be stated the cost of watching and of carrying the produce home. The farther the field from the village, the greater the time lost in going to and from it, and the greater the cost of watching and carrying the produce home. In large villages the supply of manure is greater than in small ones, because the non-agricultural population is usually confined to the large villages and the cattle manure not utilized by them is available to the agriculturists. Again, fields adjoining large towns or trade centres are more valuable than those adjoining the village sites of small villages. These, together with the population,[2] are the chief points which are taken into consideration in fixing the scale for a village or group of villages.

Points considered in applying the scale.

Scale affects dry-crop assessment only.

4. It must be mentioned here that the scale is applied to graduate the dry-crop assessment only.[3] It does not affect any other assessment such as rice-water assessment or Pátasthal assessment.

Three kinds of scales.

5. There are three kinds of scales, viz. :—

(1) Descending scale.

(2) Ascending scale.

(3) Mixed or descending and ascending scale.

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[1] Extract paragraphs 46 and 65 of the Joint Report.

[2] The scales vary somewhat with the population of the village, the increments in large villages with a larger proportion of non-agriculturists being made greater, chiefly because the manure supply of such villages is proportionately larger. (Extract from paragraph 25, from Survey Commissioner's letter No. S—435, dated 19th February 1896, Bárdoli Revision Settlement Selection, No. CCCLIX, page 120.)

[3] *Vide* paragraph 25 of Survey Commissioner's letter No. S—435, dated 19th February 1896, Bárdoli Selection, No. CCCLIX., page 121.

The scale of the first kind makes no increase for proximity to the village site, but only makes allowance (decrease) in proportion to the distance from it. The scale of the second kind provides an increase in proportion to the proximity of the field to the village site, but makes no allowance (decrease) for the distance, while the third kind of scale provides increase for proximity to the village site and also makes an allowance (decrease) proportionate to the distance from it.

Practice in different Surveys.

6. In the Konkan Districts, owing to the peculiar circumstances[1] of the villages no distance-scale has ever been applied. In Gujarát, and also in the Deccan and S. M. Country Districts, the practice has always been to apply the scale both at the Original as well as at the Revision Settlement.

Gujarát Survey.

7. In Gujarát, it was the practice for the Superintendent to fix the scale and to apply it, with or without modification,[2] to a particular village or villages at his discretion.[3] This practice has recently been changed,

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[1] In the Konkan this scale was not applied because in most parts there are not fixed village sites where all the landholders and cultivators live, as is the case in the Deccan and S. M. Country above ghâts. The habitations of the people are more scattered all over the areas covered by the villages, and in many places the houses are situated on the lands or in the vicinity of the lands cultivated by the inhabitants; and as regards Varkas they are not cultivated in each and every year, and cultivation is not the only use made of such lands. There are generally many hamlets, and besides many habitations in the Survey numbers occupied by the landholders and cultivators, and therefore it is presumed it was found impossible to make the distance from village-scale applicable in so many districts that it was dropped altogether for the whole of the Konkan. Further, in the Konkan the area of permanently occupied lands is not very great and the distances from the numerous village sites, hamlets, and scattered habitations are never very great, and therefore this distance-scale however useful it may be in districts above ghâts, should not be applied to the Konkan Districts. (Superintendent Konkan Surveys, Colonel Godfrey's letter No. 26 of 6th January 1894.)

Note.—There is evidence, however, of deductions or additions, on account of *distance*, having been made at the original classification, though not on any uniform or fixed scale.

[2] The manner in which the scale was applied at the original settlement of the Olpád Táluka was thus commented on by Government in their Resolution No. 386, dated 11th January 1897 (R. D.) on the Revision Settlement of the Olpád Táluka :—

> Mr. Ozanne points out that the incidence of the original rates is obscured by the extraordinary way in which the distance from village-scales were used at the original settlement; through the application of these scales the assessment was so manipulated that in many cases the actual rates imposed largely exceeded and in many were largely below those sanctioned by Government.

[3] At the Original Survey the scale was occasionally applied with these objects in view :—

(1) To make the calculated amount of the *akár* of a village to agree more or less with the estimated figure.

(2) If the Survey numbers near the boundaries were uncultivated, chiefly

and the scale is now fixed by the Survey Commissioner[1] in consultation with the Collector.

Deccan Survey.

8. In the Deccan and the districts comprised in the Northern Division of Survey the practice followed was the same as in the Gujarát Survey, with perhaps this difference, that in some cases the scale was fixed by the Survey Commissioner himself, or in consultation with him by the Superintendent.

S. M. C. Districts.

9. In the S. M. C. Districts and also in those of the Deccan Districts dealt with for Revision Settlement under the S. M .C. system, the practice has been somewhat different. Here the distance scale is not separately applied as is the case in other districts, but is worked conjointly with the *jantri*,[2] in which the rates per acre at the sanctioned maximum rate are given. This *jantri* or table is so framed that it gives the rate per acre after making the *increase* or *allowance* for proximity to, or distance from, the village site, as the case may be. Different sets of such *jantris*, applicable to the circumstances of different districts, have already been framed once for all ; and from these the Superintendent selects one which he thinks best suited to the circumstances of the táluka or villages for settlement, and with the Survey Commissioner's sanction, adopts it for making allowance for distance and also for calculating the rates per acre.

Fixing and confirming the scale.

10. The fixing of the Distance-from-village-scale and sanctioning its application or otherwise to a particular village or class of villages have always been considered matters of detail, and as such within the authority of the Survey Commissioner.[3] In special

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owing to the paucity of cultivation, to reduce their assessments heavily in order to encourage their being taken up soon.

(3) As the pre-survey assessments were chiefly fixed by the caste of the cultivator, a Kunbi being made to pay several times more than a Koli for the same kind of land, the scale was not unfrequently manipulated with the object of raising the survey *akár* of villages in which otherwise there would be a large reduction. (Extract paragraph 1 of Mr. Fernandez, Deputy Superintendent, Gujarát Survey's letter No. 593, dated 11th September 1891.)

[1] The procedure at present is that the Settlement Officer after submitting his proposals for revision of rates should recommend appropriate scales to the villages to be settled, that the Collector should be consulted and that the final decision should be passed by the Survey Commissioner. (Extract from paragraph 25, from Survey Commissioner's letter No. S.—435, dated 19th February 1896, Bardoli Revision Settlement Selection, No. CCCLIX., page 120.)

[2] *Vide* Jantri opposite page 28—Chapter III.—Calculation of Rates.

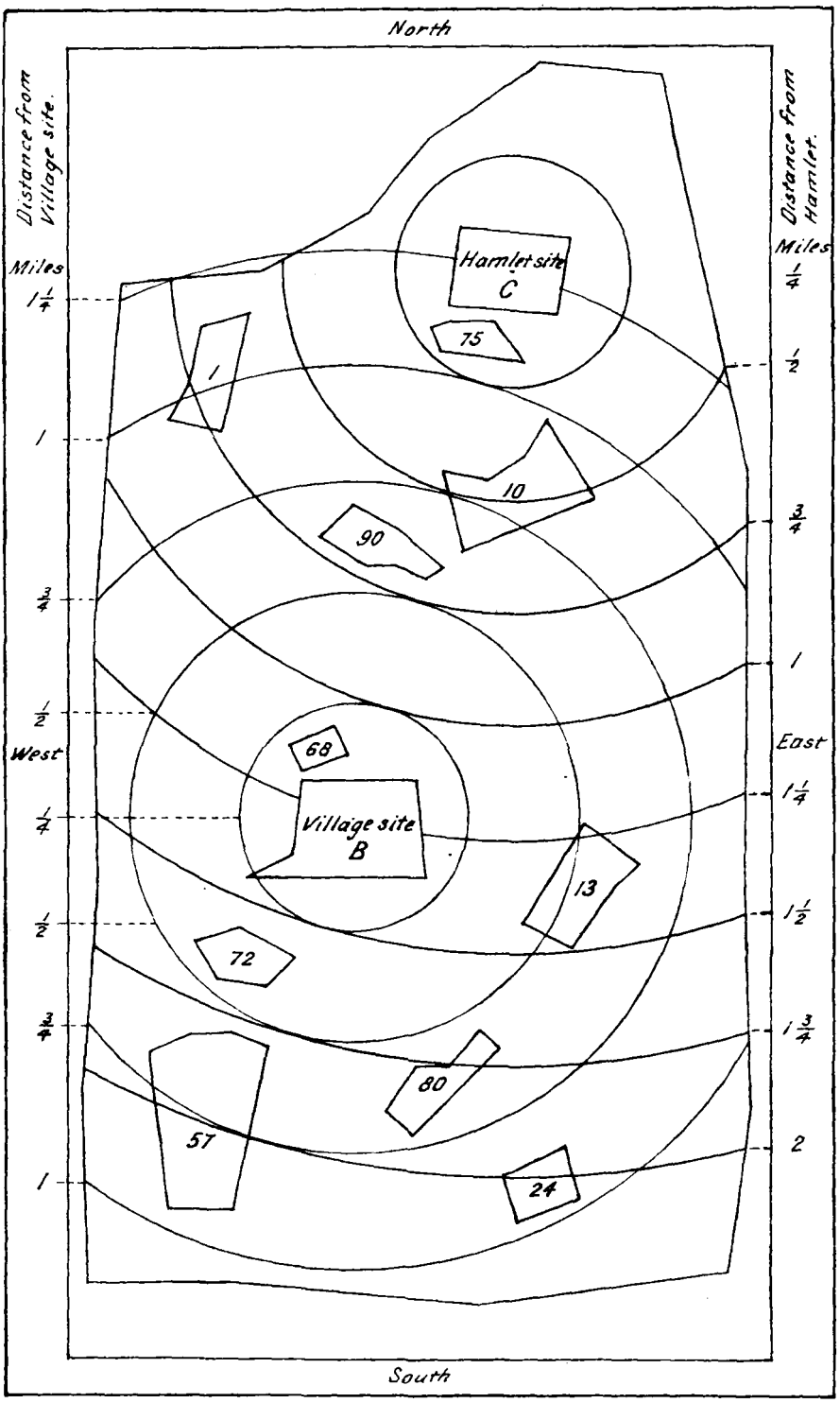
[3] *Vide* para (10), rule 55, Rules under section 214 of the Land Revenue Code.

cases questions relating to the application of the scale are referred for the orders of Government.

Application and effect of the scale explained.

11. At the original settlement in Gujarát, in the case of the villages containing an important hamlet, the scale was sometimes calculated according to the distance from the site of the latter. The method adopted in working the scale in such cases may be described thus :—Quarter mile circles were made on the village map from each centre of population until they overlapped one another, and the Survey numbers affected were considered either dependent on the village or the hamlet according as they were nearer to the former or to the latter. This is illustrated by an example on page 101, where a few instances are also given to show how the classification valuations of the numbers are affected by the application of the scale.

Map of the Village (A)



B.2121.

Explanation.

1 B, represents the village site.
2 C, represents the hamlet site.
3 The red ink lines represent quarter mile distance circles from the village site
4 The blue ink lines represent quarter mile distance circles from the hamlet site.

Drawn by E.d'Mello.

Litho. Govt Photogrinco Office, Poona 1938.

Distance-from-village-scale proposed to be applied. Ascending and descending scale.		Survey Numbers as per sketch.	Distance from the Village site.		Distance from the Hamlet site.		Distance adopted for working the scale being nearer of the two.	Classification valuation annas.	Increase or decrease according to the scale on 16 annas classification.	Classification valuation increased or decreased according to distance on which assessment is calculated.	Remarks.
1		2	3		4		5	6	7	8	9
	A. p.		Over	and within.	Over	and within.			As. p.	As. p.	
Ascending Section. For Numbers within ¼ mile from the village or hamlet site, add	1 0	1	¾	1	½	¾	¾	20	No change	20 0	
For Numbers above ¼ and within ½ mile from the village or hamlet site, add	0 6	10	½	¾	¼	½	½	14	+ 0 5	14 5	
For Numbers above ¼ and within ¾ mile, no addition or reduction		13	¼	½	1	1¼	¼	16	+ 0 6	16 6	
		24	¾	1	1½	2	1	10	— 0 4	9 8	
Descending Section. For Numbers over ¾ and within 1 mile, deduct	0 6	57	½	¾	1½	2	½	6	No change	6 0	
For Numbers over 1 mile and within 1¼ mile, deduct ...	1 0	68	...	¼	1	1¼	¼	8	+ 0 6	8 6	
		72	¼	½	1½	2	½	12	+ 0 4	12 4	
For Numbers over 1¼ and within 1½, deduct	1 6	75	1	1¼	...	¼	¼	20	+ 1 3	21 3	
For Numbers over 1½ and within 2 miles, deduct	2 0	80	½	¾	1½	2	¾	11	No change	11 0	
		90	½	¾	½	¾	¾	16	Do. ...	16 0	Equi-distant both from the village & the hamlet.

N.B.—In Gujarat Survey the increases or decreases are calculated on 16 annas of classification valuation. In other surveys the increases or decreases do not vary in exact proportion to the classification annas.

12. In the earlier settled tálukas of the Surat District, the allowance was made in the case of deserted villages according to the distance from the sites of the adjoining villages where the cultivators resided, whilst in large towns and cities larger increases than those provided by the scale were occasionally made.[1]

Application of the scale in deserted villages and towns.

13. In Gujarát, owing to the loss of the Survey Records by fire (1887), great difficulty was experienced at the Revision Survey in ascertaining the scales originally applied, and also whether they were applied according to the Distance from the village-site or from any other centre. To provide against such a contingency in future it has now been ordered that a note should be made on the Táluka copy of the A'kárband showing what scale was applied and whether from the village site or from the hamlet, if any.

Orders for the preservation of the scale.

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[1] (1) (i) Paragraph 70 of Superintendent, Gujarát Revenue Survey's Report No. 391, dated 11th November 1865—Bardoli Revision Settlement Selection, No. CCCLIX. page 54.

(ii) Paragraphs 9 to 11 of the Superintendent, Gujarát Revenue Survey's Report No. 442, dated 29th October 1866—Chorási Revision Settlement Selection, page 50.

(2) Referring to this practice the Revenue Commissioner, N. D.,observed :

(i) The lowering of rates of assessment for distance of fields from the sites of the villages in which the cultivators of other deserted villages in their neighbourhood live was a judicious measure. In cases where the cultivators of any particular village may live in scattered hamlets within its limits, I have been informed by Captain Prescott that he lowers for distance from each ham let as if it were a separate village. With a view to encourage the extension of cultivation in thinly populated villages, I have authorized the Superintendent to lower for distance at a more rapidly decreasing rate than is usual in the parts of the country where population is dense and waste land scarce. [Paragraph 22 of Revenue Commissioner N. D.'s letter No. 375, dated 23rd January 1866, printed in Bardoli Revision Settlement Selection, No. CCCLIX., page 87.]

(ii) The lowering of rates on fields as they recede from the village site and the increase on those numbers immediately surrounding the wall of the town are in accordance with the sanctioned Survey principles and may be approved. (Paragraph 20 of Revenue Commissioner N. D.'s letter No. 220, dated 17th January 1867.)

CHAPTER XI.

Pardi Lands.

Pardi land defined.

1. By Pardi land is meant land surrounding dwellings and houses within the village site.

First reference to Pardi lands.

2. There is no mention of or reference to Pardi lands made in the Joint Report (1847), but in the old Wingate's rules (1853) the following special rules [1] were for the first time laid down for the measurement of Pardi lands into Survey numbers :—

The site of an inhabited village, according to the old records, should not be measured as a whole; but after the village lands are all measured, such of the culturable 'Pardis' (enclosures) within the site of the village as are more than half an acre in extent are to be measured separately, and to have stones placed at their corners and bends; and they should be shown in the village map by dotted lines. These 'Pardis' should form a separate series of 'Numbers' and their measurement should be entered at the end of the Field Book, in order that the question of assessing them may be afterwards considered.

'Lumbanees,' and such like wandering tribes often erect huts and, as it were, form small villages in the tálukas bordering on the Ghâts. When such places are met with, they should, with their cultivated 'Pardis,' be measured into separate 'Numbers' in the same manner as the sites of deserted villages.

Exemption of Pardi lands from assessment.

3. As regards the assessment of these lands, the first order on record is that contained in Government Resolution No. 1765,[2] dated 31st May 1858, which sanctioned the following proposal from the Revenue Commissioner, Southern Division, viz. :—

That Warzee or Pardia lands surrounding houses situated in towns or villages should be exempted from assessment, as hitherto, when they do not exceed a quarter of an acre.[3]

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[1] Rules 60 and 61, section III, Wingate's Rules, old compilation.

[2] In this Resolution Pardi lands were described as below :—

"Small patches of grounds surrounding individual houses built within the inhabited portion of a village site and exempted from assessment at the Revenue Survey Settlement." (Old Circular orders, page 371.)

[3] In the city of Poona lands of whatever area which are entirely separate from houses, and which can consequently in no sense be considered Pardi lands, should be assessed, and in other cases in which the lands are attached as compounds to houses, exemption from assessment up to 1 acre may be allowed. (G. R. No. 722, dated 22nd February 1876. See Nairne's Handbook, Edition III. page 138.)

Practice in several Districts.

4. In accordance with the above orders the practice generally followed at the original survey in the several districts of the Deccan and Southern Marátha Country and also in North Kánara was to measure all Pardi lands larger in extent than the area limit laid down in the measurement rules in force for the time being [1] in particular districts and to class and assess all such numbers in the same manner and under the same rules according to which the culturable lands in the village were classed and assessed. At the introduction of the settlement, the Superintendent at his discretion confirmed such of these numbers as either exceeded the area limit laid down for the district, or the assessment of which was four annas and upwards, cancelling the rest which were then absorbed in the village site.[2]

Practice in the Konkan.

5. In the Konkan Districts, Pardis were not separately measured or assessed at the original survey. All such lands were included in the village sites,[3] wherever they existed.

Treatment of Pardi lands in Gujarát.

6. In the Gujarát Districts the practice followed up to the settlement of the Thásra Táluka (1864-65) would appear to have been strictly in conformity with the Government orders,[4] viz., to assess all Pardi lands (called Wada lands in the Northern Gujarát Tálukas) when their area exceeded a quarter of an acre. When submitting the final report on the settlement of this Táluka (Thásra), however, the Superintendent of Gujarát Survey made the following recommendations[5] with regard to the treatment of Pardi (Wada) lands in Thásra and Kapadvanj :—

According to the orders noted in the margin, all Wada or Palia lands

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[1] For rules regarding measurement of Pardi lands in different surveys see Appendix B.

[2] It does not appear that this treatment of Pardi lands was uniform throughout or governed by any fixed rules. There are instances of Pardi numbers exceeding the area limit and bearing assessment 4 annas and upwards having been cancelled, and of numbers below these limits having been confirmed at the settlement at the Superintendent's discretion.

[3] Referring to the Pardis in the Ratnágiri District, the Superintendent, Konkan Survey, wrote :—"As a rule, however, village sites, that is land covered with houses all more or less adjacent, do not exist in the Ratnágiri District as is usual above Ghats; but houses are built generally some distance apart, each with its compound or hedge round it, and sometimes with cultivated land intervening. In such cases the land is all measured and assessed as a survey number with deduction for houses, &c., as unculturable." (Paragraph 2 of the Superintendent's letter No. 469, dated 16th May 1883.)

[4] Government Resolution No. 1765 of 1858.

[5] Paragraphs 41, 42 43, Gujarát Survey Superintendent's letter No. 545 of 1864—Thásra Revision Settlement Compilation, No. CCCV., page 91.

surrounding the dwelling houses of cultivators and others were surveyed and assessed when the area exceeded a quarter of an acre. This gave great dissatisfaction, as it has been the custom to enjoy free of assessment the plots of land which have gone with certain houses from time immemorial.

Revenue Circular Orders No. XXXVII, page 371.

I therefore addressed the Revenue Commissioner on the subject demi-officially, who directed me to allow 'Wadas' to the extent of one acre, free of assessment, in *villages*, not in towns.

It is necessary to get a formal order on the subject, and as doubts are apt to arise if it is not clearly understood whether in cases where plots of 'Wada' land in excess of an acre are occupied the entire area of the Wada will be assessed, or only the balance remaining after deducting one acre to be held free,[1] I would very respectfully suggest the following rule for the tálukas of 'Thásra and Kapadvanj.' When Wada or Palia land surrounding or lying contiguous to a dwelling-house does not exceed one acre in area, it shall be enjoyed by the occupier of such house free of assessment, but when the area of Wada lands so situated is in excess of one acre, then one acre only of such Wada shall be enjoyed free of assessment, the balance being assessed in full.

Revenue Commissioner's remarks.

7. The above recommendations were supported by the Revenue Commissioner in the following terms[2]:—

In paragraphs 41, 42, and 43, Captain Prescott refers to the subject of 'Wada' or 'Palia' lands. The rule quoted by the Superintendent is inapplicable to the state of things in these districts, and as the amount of revenue involved is little, and the dissatisfaction caused by the rule great, I took upon myself to sanction a deviation from it to the extent mentioned by the Superintendent. The limit of one acre now laid down is fair, and I request the sanction of Government to the adoption in Gujarát of the rule proposed by Captain Prescott.

Limit of rent-free Wadas in the Kaira Tálukas.

8. These recommendations were sanctioned by Government in their Resolution No. 2663, dated 21st June 1865, and thus in these two tálukas (Thásra and Kapadvanj) the limit of rent-free Wadas was for the first time made one acre instead of a quarter of an acre adopted up to that time.

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[1] *Note.*—There is a difference between the practice followed in the Gujarát Districts and that followed in the Southern Marátha Country and Deccan Districts regarding the assessment of Pardi lands. In Gujarát, where the area of the Pardi Number exceeds the fixed limit the difference only between the two is assessed; while in the Deccan and Southern Marátha Country the whole of the area of such Numbers is assessed. Thus if the area of a Pardi number is say 1 acre 5 gunthas and the limit of rent-free Pardi is 10 gunthas, only 35 gunthas would be assessed under the Gujarát practice; while under the Deccan and Southern Marátha Country practice, the whole area 1 acre and 5 gunthas would be assessed. It need not be stated that the Gujarát practice is in conformity with the standing orders on the subject.

[2] Extract paragraph 15 of Commissioner N. D.'s letter No. 778, dated 10th March 1865. (Thásra Revision Settlement Compilation, page 95.)

9. The one acre limit sanctioned for the two tálukas named above was subsequently extended to the Wádas (known by the name of Kachas or Wadvalas) in the Surat District. In sending up the settlement proposals of the Bárdoli Táluka, which was the first táluka settled in the Surat District, the Revenue Commissioner, Northern Division, discussed the question of the treatment of these lands as follows [1] :—

Extension of the limit to the Surat District.

The Collector has not in his present letter noticed the important question of the settlement of 'Kacha' land mentioned in the Superintendent's 83rd [2] paragraph, which is more fully discussed in a report on the settlement of Chikhli now under consideration in my office. I beg to quote from that report Captain Prescott's description of the land and the method in which he proposes to settle it. In the letter with which he has forwarded that report, Mr. Robertson approves of the settlement:

"A special settlement for this kind of land is required, and before you can judge what is likely to be most suitable, it is necessary that I should describe the nature of the tenure and its origin.

'Kacha' land is of three kinds—

(*a*) That which surrounds houses or is near to houses within the village sites.

(*b*) That which is out in the village 'Shim' (upon which houses or huts may or may not be standing at the present time) generally adjoining to a portion of the cultivated lands of the occupier and included in his 'Kháta.'

(*c*) 'Kacha' held either by poor people not 'Khátádárs' who have lived on the land from time immemorial, or by 'Hális' of Desáis.

"The first (*a*) is simply the 'Pardia' or 'Wáda' which was granted by the authorities to those who built houses in the village site or appropriated without any authority. The holders of this description were informed at the settlement that it would be continued to them rent-free to the extent of one acre, and any excess beyond that area assessed. This is the course which has been adopted in similar

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[1] Paragraphs 25 to 28 from the Revenue Commissioner N. D.'s letter No. 375, dated 23rd January 1866, Bárdoli Revision Settlement Selection, page 87.

[2] Great discontent was manifested on account of the assessment of "kacha" land hitherto held rent-free.

As in Chickhli, so also in Bárdoli, I made one general rule not to allow more than one acre of free "kacha" round the houses of "khátádárs"; all in excess of that area to be assessed.

Many "Desáis" and others have held small portions of "kacha" lands (which have never been included their "khátas" till now) free of all assessment from time immemorial. These lands have now been assessed, but I am of opinion that the holders are entitled to a settlement under the provisions of the Summary Settlement Act for very long prescription, and the custom of the táluka has given them a 'quasi' title, which ought, if possible, to be cured. (Extract paragraph 83 from Captain Prescot's letter No. 391, dated 11th November 1865, Bárdoli Revision Settlement Compilation, No. CCCLIX.)

G. R. No. 2633, dated 21st June 1865, para. 2.

cases in Kaira, and has been sanctioned by Government.

"There is more difficulty in dealing with the other kinds of 'Kacha' (*b*) land, as there is no precedent to guide us, and no written account of the origin of the tenure. The people themselves say that they have held 'Kacha' rent-free with their 'Khátas' (and as part and parcel of their 'Khátas') from the time of the Mogals, and that it has been granted from time to time on the following principle. When a man's Kháta amounted to Rs. 100, or to 100 bighas of land (whichever might be the custom of the village), he was allowed one or two bighas (also according to custom) of 'Kacha' land rent-free. That in many cases huts were built on this land near the cultivated land of the 'Khátádár,' in which huts his slaves or cultivators lived, but that it was not granted for this purpose, and is not necessarily built upon, but merely as a reward for having a large 'Kháta.' In fact this land is very much like that upon which isolated farm or ground-keepers' houses stand on in England. Now it is quite clear that such a tenure as this must, under the survey system, be swept away, for in striking our averages the 'Kacha' held in 'Khátas' rent-free has been taken into consideration, and the old average rate reduced in consequence.

"The people, however, are not satisfied with this declaration on our part, and try to make out their title to hold this land rent-free. Their argument is untenable however, and all 'Kacha' land included in 'Khátas' and entered as 'Sirkari' has been assessed.

"But the holders of 'Kacha' lands only not being Khátádárs are in quite a different position. Mostly poor people who have been allowed to 'squat' in the village 'Shim,' they or their ancestors have for years lived rent-free on the small plots of land (varying in area from four gunthas to seven acres), and have acquired a title from the fact of their never having paid any acknowledgment or rent, and it seems to me that the Summary Settlement Act is intended to cure doubtful tenure of this description, and may be applied in all cases where the holders of 'Kacha' are not 'Khátádárs.'"

For the description of land under (*a*), the plan of leaving rent-free one acre and assessing the excess above that amount is in accordance with the orders of Government, and may be sanctioned.

With regard to that under (*b*), lands not in the village sites, but out in the fields, sometimes with houses and sometimes without, it appears to me that there ought to be a distinction made. Plots with permanent houses upon them in which the holders of "Khátas" ordinarily reside, or in which they are in the habit of storing their crops, I would allow the same privilege as plots round houses within the village sites, and give one acre rent-free. In those in which the owner does not reside or use for storing his crops, but allows his servants to live, or keeps his cattle in buildings of a permanent nature, I would deduct as unarable as much land as was not usually under tillage from the area of the survey fields in which they are included. In the case of cultivators belonging to the wild tribes, who live mostly in grass huts, and are so superstitious as to leave them and squat elsewhere for the most frivolous reasons, I do not see how any remission can be allowed:

To lands under class (*c*) the settlement proposed for lands under (*b*) will be partly applicable, that is, in as far as concerns those occupied by the

"Hália" or servants of Desáis and others. In other lands under this class I would apply the rule of allowing one acre rent-free, as in class (*a*); such plots are in fact only homesteads not situated within the village site, and I see no reason why they should not be dealt with in the same way; or if Government should wish to deal leniently with the few cases in which the lands may be found to exceed an acre in area, the rule might be laid down that the plots are to be subjected to full assessment as soon as they may be vacated by the present incumbents.

¼ acre limit of rent-free Vádás in Broach.

10. These recommendations were sanctioned by Government,[1] and accordingly the 1 acre limit of rent free Kachhas (Vádás) was introduced into the Surat District also. In Broach (which was next settled) the old limit of ¼ of an acre was reverted to. The Superintendent, referring to this point in his report on the settlement of the Jambusar Táluka, observed thus[2]:—

There are about ten acres of land held under this head. I have ordered that the Vádás or enclosures in excess of 10 gunthas should be fully assessed. The one acre limit is obviously only intended for holdings in Kali-Paraj and Bhil districts.

Special limit in Bhil and Kali-Paraj villages.

11. By the Government orders[3] which sanctioned the above proposal it was made clear that the special limit of 1 acre of rent-free Kachhas or Vádás was intended for Kali-Paraj and Bhil districts only, while the ordinary limit of a quarter of an acre was intended for adoption elsewhere.

½ acre limit of rent-free Vádás in Hálol Táluka.

12. In the Panch Maháls the ordinary limit of a quarter of an acre was extended to all the tálukas except Hálol, where, on the recommendations[4] of the Collector, Government passed

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[1] G. R. No. 3989, dated 2nd November 1866.

[2] Extract paragraph 12 from the Superintendent's report No. 314 of 24th February 1877 on the Jambusar Settlement.

[3] G. R. No. 2774, dated 30th April 1877.

[4] As regards the Váda lands I have since had some correspondence with the Survey Department. Under the old arrangements these were never charged, the Bhil and Naikda cultivators putting up huts here and there, as suited them, and enclosing small pieces of land round them. These huts will sometimes be so scattered that it is impossible to regard them as one settlement. During the Jamábandi, however, this year, it struck me that instances were not infrequent of such homesteads being formed to the extent of 10, 12, 20, or more in a single survey number. As there seemed hopes that such settlement would become centres, attract others, and in time form hamlets, I wrote to Mr. Beyts on the subject. Mr. Bulkley, his *locum tenens*, has made arrangements, by which where the huts really form a cluster, *agam talioo* will be established. Those who live in scattered huts will pay assessment on their Vádás. This will tend to encourage these people to come together and form committees, which is in every way desirable, and those who have already shown a tendency to live together will not be

the following orders[1] laying down ½ an acre as the limit of rent-free Vádás :—

As regards the question of Váda lands discussed in the Collector's paragraph 4, Government direct that cultivators should be allowed half an acre free of assessment as a site and compound for each hut whether built on the village site or detached; but they should not be allowed to sell or mortgage this land.

Legal provisions relating to Párdi first introduced.

13. Thus until 1881 there being no legal provisions on the subject of Pardi lands, all questions relating to such lands were dealt with under executive orders passed from time to time as explained above. In this year among the rules framed under section 214 of the Land Revenue Code a rule referring to Párdi lands was for the first time laid down in the following words[2] :—

Compounds surrounding bungalows and patches of open ground surrounding houses up to such limit of area as Government may from time to time fix for each district shall be subject, as regards their assessment to the land revenue, to the same rules as are applicable to the land on which the bungalows or houses stand.

The maximum admissible area of rent-free Párdi.

14. As regards the limits, referred to in the above rule which were to be fixed by Government, the following orders[3] were subsequently passed :—

The maximum admissible area of unassessed Pardi land may be taken to be one-eighth of an acre in the Konkan, and one-fourth of an acre elsewhere,[4] but the maximum need not necessarily be allowed, and regard should be had to local custom. When a larger area has been sanctioned by adequate authority it may be continued *subject to future revision*.

Question of survey and assessing Pardi lands.

15. It would appear from the wording of the above Resolution and the one[5] previously passed on the subject, that the arrangements under which Pardis were assessed as agricultural lands were considered provisional only, pending the

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disheartened by being charged for their homesteads after having enjoyed them without payment under the former system. (Paragraph 4 of the Panch Mahâls Collector's report, page 68, Hâlol Compilation.)

[1] Paragraph 3 of Government Resolution No. 4132, dated 16th July 1881, page 71, Hâlol Compilation.

[2] Rule 54 of the rules under the Land Revenue Code.

[3] G. R. No. 8993, dated 12th November 1883.

[4] Cultivation is not generally prohibited in these enclosures, but is allowed on the understanding that it may afterwards be interdicted if considered necessary on sanitary grounds. (Government Resolution No. 901, dated 11th March 1864. See Nairne's Handbook, Edition III., page 138.)

[5] No. 54 of the Land Revenue Code Rules gives effect to Government Resolution No. 4314, dated 25th July 1881. The ground on which Pardi lands were

consideration and disposal of the general question of surveying and assessing the house sites and other lands in the village sites. This question was eventually disposed of in 1884 by the following orders[1] of Government :—

It having been decmed inexpedient to proceed further in the matter of the general survey of village sites contemplated in the Resolutions of Government noted in the margin, there is no objection to disposing of occupancies of building sites in accordance with the rules framed under the Land Revenue Code, 1879.

4305 } of 1879.
5930 }

The extent and scope of the above orders explained.

16. The exact position in 1884 in the matter of assessing Pardi lands (or lands used for agriculture within village sites) under the above orders may be described thus :—

(1) Pardis—of less extent than the limits laid down by the above orders, were not to be assessed at all.

(2) Pardis—exceeding in area the above limits were to be assessed, regard being had to local custom.

(3) In cases where Pardis had been assessed, whether at the Original or Revision Settlement irrespective of the above limits, the existing arrangements were to be continued *subject to future revision.*

Treatment of Pardi lands in districts revised before 1884.

17. In districts which had been revised prior to the passing of the above orders, the existing arrangements[2] were accordingly left intact.

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exempted from assessment, if they did not exceed a quarter of an acre, was that they were "considered to form part of the village-site." The area in excess of a quarter of an acre was assessed as agricultural land. In the above rule, therefore, drafted by the Committee appointed by Government to prepare a body of rules under the Code, it was laid down that such lands "shall be subject, as regards their assessment to the land revenue, to the same rules as are applicable to the land on which the houses stand." If the latter land is free from assessment, so will also the Pardi land be up to such limit as Government fixed for each district. The provision that the limit should be fixed by Government for each district was inserted because it was understood that the limit of a quarter of an acre had not been universally adopted. (G. R. No. 3171, dated 23rd April 1883.)

[1] G. R. No. 4099, dated 21st May 1884.

[2] These are explained in the following extracts :—

(1) In the Poona and Násik Survey the rule was simply that if the Pardi land in which dry-crops were cultivated exceeded 10 gunthas, or 5 gunthas of rice or garden cultivation, the area was measured and assessed; if less than the above area the land was allowed to be held free from assessment and was not surveyed. (Surv. Commissioner's letter No. 2214, dated 9th October 1883.)

(2) In the Southern Marátha Country Districts—

(i) All Pardis more than half an acre were measured and assessed.

(ii) Dry-crop Pardis on which assessment had been placed at first settlement and which exceeded 10 gunthas were treated in the same way.

Treatment of Pardis in districts revised after 1884.

In districts revised since 1884, the question has been dealt with as explained in the following paragraphs.

Ditto in Ahmedabad and Kaira.

18. In Ahmedabad, Kaira, and the revised tálukas of the Panch Maháls, the arrangements existing under the original settlement (which have been described above) were recommended for the Revision Settlement lease also, and were sanctioned by Government by separate orders in each case.

Ditto in Surat.

19. In Surat the question was discussed at some length at the Revision Settlement of the Bárdoli Táluka and was eventually disposed of by Government orders[1] by which the existing arrangement of allowing one acre kachhas rent-free was confirmed for the Revision Settlement lease, and the same treatment has been accorded to the other tálukas[2] of the district which have since been revised.

Ditto in Konkan Districts.

20. The districts of Thána and Kolába have been revised since the orders of 1884, and in these Pardis have been dealt with in the manner laid down in those orders.

Special treatment of Pardis in Ratnágiri.

21. In the Ratnágiri District, which is now being revised and in which Pardis were neither measured nor assessed at the original settlement, Government have sanctioned (see Appendix A) the proposal of the Director of Land Records and Agriculture that these lands should be gradually measured by the Circle Inspectors and assessed by the Collector, subject to the sanction of the Divisional Commissioner.

(iii) Pardis which grew rice or garden crops were measured and assessed only if more than 5 gunthas in area.

(iv) When introducing a Revision Settlement all Pardi numbers of less area than 20 gunthas and less than 8 annas assessment were cancelled and re-included in the village site.

In original survey all Pardis exceeding 20 gunthas in area were measured and assessed if of dry-crop land, but if the land was garden or rice it was so treated provided the area, excluding buildings, exceeded 1 guntha. (Superintendent, S. M. C. Survey's letter No. 1010, dated 4th October 1883.)

[1] G. R. No. 4532, dated 16th June 1897 (see Appendix C).

[2] Government Resolution No. 386, dated 16th January 1897 (Olpád); Government Resolution No. 45, dated 4th January 1897 (Chorási); Government Resolution No. 887, dated 3rd February 1899 (Chikli).

CHAPTER XII.

SECTION I.

Lands irrigated by Wells, &c., and the introduction of the system of subsoil water-classification.

Taxation of wells under old Government.

By immemorial custom "subsoil water advantage," or "the power of affording water for irrigation" has been looked upon as one of the most valuable intrinsic capabilities of land, and is always taken into consideration in fixing the rent-charge payable to the State, on such land. That this capability was taken into consideration in fixing the rent charge under the Native administration is clear from the fact that under that administration irrigated land paid a higher rent-charge than dry-crop or non-irrigated lands. Lands with wells in them were assessed higher than lands without them.[1] The taxation of well lands, that is, the imposition of an extra rate upon well-garden lands, formed part of the old Marátha system of assessment, and did not originate with the introduction of the Bombay system of Survey into the Deccan Districts.[2]

Additional assessment on lands possessing wells under the Native rule.

2. Under the Native rule wells were never allowed to be sunk without some addition to assessment, though in proportion to the expense incurred in sinking the wells it was the custom to grant the whole or partial remission of the additional charge for a fixed period.[3] Thus under the Native rule the "command of water" was always considered a natural advantage, justifying a higher assessment on lands which possessed it than on those which did not, although this advantage was not taxed until the well had actually been sunk and the water utilized.

Old plan adopted at the original Survey.

3. This plan of imposing an additional rate on lands possessing wells was continued with certain modifications as part of the Survey Settlement system which shortly after the country came under British rule was introduced into the Deccan

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[1] Correspondence relating to the Revision Settlement of the Jhálod Táluka, Panch Maháls, Government Selection No. CLXV.

[2] *Vide* correspondence relating to the Revision Settlement of the Indápur Táluka, Poona District, Colonel Francis' Report, No. 147 of 12th February 1867, paragraph 41.

[3] Colonel Anderson's letter No. 1202 of 12th November 1880.

Districts. In Indápur, which was the first Deccan táluka to be settled under that system, a Bágáyet tax of Rs. 2[1] per acre was imposed on lands irrigated from wells in addition to dry-crop assessment. In sanctioning this extra charge Government observed[2]:—

Imposition of a separate Bágáyet rate.

The limited extent of Bágáyet lands in this district prevents the question of their assessment being here of great importance. Mr. Mills in paragraph 10 advocates the total abolition of all extra assessments on watered lands and supports his recommendation by an appeal to the Honourable Court's orders, that 'land should be assessed according to its capability and not according to its produce.' But this, as Mr. Williamson justly observes, is clearly his misinterpretation of the Court's instructions. The capability of the land depends as much on the facility for irrigation and local peculiarities as it does on the colour, depth, and other qualities of the soil.

The principle, therefore, on which Bágáyet is assessed at higher rates than Jiráyet, is one which must be admitted generally; and the only question is, whether in a district such as Indápur, where water, even for domestic purposes, is in many seasons deficient, and where, therefore, the sinking of new wells and the preservation of those already built are objects of vital importance to the comfort of their inhabitants and the preservation of their cattle, it might not be advisable to suspend the operation of this principle in order to encourage these desirable results. Your predecessor has stated his opinion that the rates fixed are low, and that the country is well able to bear them.

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[1] In conformity with the directions of Government on the subject, all lands irrigated from wells have been subjected to a Bágáyet tax.

It was found impossible to estimate the comparative value of Motasthal bágáyet lands, among themselves, without referring to the quantity and permanency of water in the wells as the most important circumstances to be considered. Of these and other circumstances connected with each well, tabular documents were carefully prepared, and of the relative value of gardens having certain supplies of water containing certain descriptions of soil, &c., ideas were obtained in a manner similar to that described in my 9th and 10th paragraphs.

This being done, the idea naturally suggested itself to divide the gardens into classes, and fix a certain rate of assessment for each class. But in practice it was found that to determine to which class a well should belong, when this determination rested on seven or eight different circumstances, such as the supply and the permanency of water, the depth and state of the well, the extent of the ground capable of being irrigated, and the extent actually watered at the time of inspection was a most difficult and complex operation, requiring a greater exertion of judgment and thought than to fix the assessment separately on each individual garden; the latter plan was therefore adopted. This was done, in practice, by fixing for each well a nominal number of acres, all to be assessed at a fixed rent of 2 rupees each. This plan was adopted as facilitating an operation in which extent in acres was one of the grounds of consideration; but it is evident that it amounts to the same thing whether the assessment be fixed at once in money or be fixed in acres each of the value of 2 rupees. The latter is only an algebraic way of performing the former operation. (Paragraphs 23, 24, and 25 of Lieutenant Nash's report on the original Settlement of Indápur Táluka, Poona Selection, No. CLI, New Series.)

[2] Paragraphs 21 and 22 of G. R. No. 4739 of 31st December 1838—Poona Selection, No. CLI, New Series, pages 132, 133.

The engineer officers seem of the same opinion, and the Honourable the Governor in Council therefore considers it unnecessary to direct any change to be introduced.

Bágáyet rate to be kept as low as possible.

4. Though the principle sanctioned by the above orders was generally adopted in all the districts to which the Bombay Settlement system was subsequently extended, the fact that "any extra cess upon well irrigated lands must be considered a tax upon improvements" was invariably recognized, and in consideration of which the additional charge on lands watered by wells was everywhere kept as low as possible.[1]

The principle of imposing additional rate on lands irrigated by wells introduced in the Joint Report.

5. The principle on which lands irrigated from wells were assessed at higher rates than lands without wells, or jiráyet lands, having thus been generally admitted, it was laid down for future guidance in the Joint Report of 1847 in which the fundamental principles of the Bombay Survey and Settlement system were

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[1] (i) I am of opinion that the existing well assessment rate is decidedly too high, and does not give the bágáyet cultivator such a marked advantage over the farmer of dry-crop lands as to afford any decided encouragement to the sinking of new wells and the extension of garden cultivation, any extra cess upon irrigated lands must be considered a tax upon improvements, and only to be advocated upon financial consideration. It should therefore be made as low as possible consistently with these, and always so as to leave a very observable preponderance of profits in favour of the irrigated cultivation. Upon these principles I assessed the garden lands of Hubli at rates varying from 5 rupees per acre to 2 rupees according to circumstances, and these have given an average rate of Rs. 4-2-6 per acre, or somewhat more than a half of the present rate in Dámbal. I propose to adopt the same rates for the latter district, in which, from the limited extent of the garden land, the reduction they will effect will have little influence on the general revenues of the district, while they may be expected to operate as an encouragement to the extension of irrigation by the sinking of additional wells, for which this district possesses many favourable localities. (Extract from paragraph 46 of Captain Wingate's Report No. 554 of 20th September 1845. *Vide* Government Selection No. CLIV. on the old Dámbal Táluka, Dhárwar District, page 83.)

(ii) I am of opinion that in imposing an assessment on garden lands irrigated from wells, the lowest rates, that a due regard to the interests of Government will permit, should be fixed upon. Most of the wells are situated in mirás holdings, and must have been dug by private enterprize; and although by the custom of the country it is considered quite just that lands having the command of water for purposes of irrigation should be assessed higher than "jiráit" lands, still the imposition of heavy rates would undoubtedly check the extension of garden cultivation and discourage the cultivators from sinking new wells. In a champaign district like Ráhuri, which in some years suffers much from drought and failure of rain, the increase of garden cultivation is also of much importance, and this ought to be borne in mind in assessing the bágáyet lands. (Paragraph 37 of Colonel G. S. A. Anderson's report No. 110 of 29th September 1849. *Vide* Government Selection No. CCVI, Ráhuri Táluka, Ahmednagar District.)

first codified. The subject was treated in the Joint Report as quoted below :—

[1] The object sought to be attained by our system of classification is the determination of the relative values of the fields into which the land is divided during the process of measurement. The circumstances affecting the values of fields within the limits of the same village, where the climate may be considered uniform, are, their natural productive capabilities, their position with respect to the village as affording facilities or otherwise for agricultural operations, and, in the case of garden and rice lands, the supply of water for irrigation. * * We have found it desirable to estimate separately the intrinsic capabilities of the soil, all extrinsic circumstances affecting its value, and the facilities it may possess for irrigation.

Irrigation greatly augments the productive powers of the soil, and whenever there is a command of water for this purpose it becomes a very important element in fixing the assessment of the land for which it is available.

Irrigated lands may be distinguished by the terms *garden* and *rice*. This distinction is not absolute, as rice is frequently grown in garden land, but rice land properly so called is that in which rice is the ordinary, if not the only, irrigated crop grown. Irrigated lands may again be divided into such as are watered from wells, from dams across rivers or streams, from tanks or from wells combined with either of the two latter.

In classing gardens irrigated from wells, the chief points to be considered are the following :—

1st.—The value of the soil, as determined by the classification already described.

2nd.—The supply of water in the well.

3rd.—The depth of the well.

4th.—The quality of the water, whether sweet or brackish.

5th.—The sufficiency, or otherwise, of extra land under the well, to allow of a rotation of wet and dry-cropping.

6th.—The distance of the garden from the village as affecting the cost of manuring.

Application of the principles by the Survey explained.

6. In imposing extra assessment on lands under wells in accordance with the principles explained above, the Survey Department assessed as irrigated the lands then actually under irrigation. It treated the matter in one of the two or more possible ways in which it may be treated, that is to say, while assessing only actual irrigation, it contemplated the ultimate assessment of new irrigation after the converter of dry-crop into the irrigated land should have enjoyed the benefit of his improvement for a time. This procedure was in conformity with the

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[1] Extracts from paragraphs 39, 40, and paragraphs 55 and 56 of the Joint Report (1847).

principles embodied in the Joint Report, as will be seen from the following extracts from Rule I. of the rules under that Report[1]:—

> The assessment.....has been fixed by Government for a period of thirty-years, during which period the full benefit of every improvement, such as the conversion of dry into irrigated land by the digging or repairing of wells and tanks.....will be secured to the incumbent of the land, and no extra assessment levied on that account."

The practice under the Marátha Rule.

7. This rule reflected the practice under the Marátha Government, whereby a cultivator proposing to dig a well obtained a promise of exemption from increased assessment on account of it for a period agreed upon. It was identical in principle with the section of the Land Improvements Loans Act of 1883 [Act XIX. of 1883, section 11,] from which the following passage is quoted[1]:—

> When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land: Provided as follows:—
> Where the improvement consists of.....the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules to be framed by the Local Government with the approval of the Governor General in Council.

Change in Government policy *re* assessment of lands irrigated from wells.

8. The above principles generally guided the assessment of lands irrigated from wells until about the year 1865, when the policy of Government, as to assuring to occupants the value of improvements effected by the employment of their own capital, took a different course. This policy eventually received legislative confirmation in the following section of the Bombay Survey Act (Act I. of 1865, section 30):—

> It shall be lawful for the Governor in Council to direct at any time a ..... revision of assessment. Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication.

Government may direct a fresh Survey and revision of assessment.

Abandonment of existing well-assessment recommended by Revenue Officers.

9. The plan adopted at the original survey of imposing extra assessment on lands irrigated from wells was considered contrary to the liberal policy of Government, inasmuch as it tended to tax improvements effected by the occupants from private capital. It was therefore objectionable, and many experienced Revenue Officers urged the desirability

[1] Jhalod Selection, No. CLXV., page 77.

of modifying it. The Revenue Commissioner, N. D. (Sir Barrow Ellis), addressed Government on the subject in the following words[1]:—

New plan suggested by the Revenue Commissioner.

I have the honour to submit, for the consideration of Government, the propriety of abandoning in future survey settlements in Gujarát and Khándesh all assessment upon wells. The loss of revenue to Government I propose to make up by taxing the water-producing capability of soils, or, in other words, by slightly enhancing the valuation of land in which water is obtainable close to the surface.

2. The necessity for a change of system has become apparent in Gujárat where no mode that has hitherto been devised for taxing lands irrigated from wells is free from the objections of want of simplicity, liability to evasion, and inequality of incidence.

3. On this subject Captain Prescott, Superintendent of Survey, Gujarát reports as follows:

> Everybody admits that the assessment of wells dug at the expense of private individuals, and not by the State, is contrary to all principle; the question is only whether it is needful, and whether the State will suffer serious loss by dispensing with the extra assessment on land irrigated by private enterprize.
>
> Water in the soil, and very close to the surface, is a gift of nature almost peculiar to the province of Gujárat. It ought therefore to be considered as one of the fertilizing elements of the soil, and its value incorporated and included in the soil-assessment whenever it is practicable
>
> As a case in point the Superintendent may mention that he is at present engaged in framing a scale for the classification of the rich sugarcane lands in the western portion of the southern districts of Surat, which are watered indiscriminately from "Pucka" and "Kucha" wells. "Pucka" and "Kucha" wells are found side by side.

A 'pucka' well, lasting seventy or eighty years, costs from 45 to 60 rupees; a 'kucha' well from 5 to 8 rupees per annum. It is consequently cheaper in the end to sink a 'pucka' well at once; for the interest of Rs. 60 at 12 per cent. per annum is less than the yearly cost of a 'kucha' well.

Now there are only two ways of assessing land like this: only by putting a rate on every bag used to lift water (whether taken from a 'pucka' or 'kucha' well) in addition to the soil rate; the other by putting the full assessment, whatever it may be, on the soil at once.

The latter is the right way, for the former, besides being objectionable in every respect, would be evaded to a certainty.[2] Now on land like this it would manifestly be absurd to attempt a well-assessment or to draw any distinction between 'pucka' and 'kucha' wells. A good classification will show every acre of land having this peculiar advantage, and a fixed high special 'Bágáyat' rate will meet all the requirements of the case.

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[1] Commissioner N. D.'s letter No. 1045, dated 30th March 1865.

[2] In Dholka, wells built for four 'kosses,' capable of watering, say, 16 acres of land, and which it was proposed would pay four bag rates, work one 'koss' only for 24 hours, instead of four 'kosses' for 6 hours, and by this contrivance evade the full tax, paying for one bag instead of four

The Superintendent thinks it is worthy of consideration whether in future the assessment of 'pucka' wells in Gujarát may not be got rid of by slightly raising the dry-crop maximum rates so as to meet the loss of revenue occasioned by striking off the 'Bágáyat Kasar.'

4. I think it must be admitted that the taxation of wells not constructed by the State is a deviation from the broad principles of the Bombay Survey. All wells built hereafter by individuals will be free from taxation: it seems hard that wells similarly built by individuals, but before the advent of the survey, should be placed at a disadvantage, and subjected to heavier taxation for no reason save that their owners were in advance of their neighbours in employing their capital in agriculture.

5. On the other hand, it is quite consistent with the principles of the survey that if the inherent qualities of the soil be such that water is produced by digging for it within a few feet of the surface, this capability should be taxed as well as other elements of fertility.

Government orders on the Commissioner's suggestions.

10. The subject was thoroughly discussed by the Collectors and Superintendents of Survey and practical difficulties were suggested in certain localities. The conclusions of the Government (of which Sir Barrow Ellis had become a member, Sir Bartle Frere being Governor) were set forth in the following Resolution[1]:—

The question submitted by the late Revenue Commissioner, N. D., was whether a system might not be adopted for assessing by a light rate the water-producing qualities of the soil, in preference to the present system of assessing highly only such lands as are found to be already supplied with wells.

2. The authority of Major Wingate is quoted in support of the present system. But that able Revenue officer admitted the correctness of the principle advocated in the letter from the late Revenue Commissioner, N. D., No. 1015 of the 30th March 1865, and it seems that he was deterred from adopting the system, which he deemed to be better theoretically, by the consideration that it would involve a large sacrifice of revenue, and that the continuance of the system which he found in existence would not be felt as a hardship if the assessment were properly adjusted.

3. In the discussion which has taken place there appears to have been some misapprehension, and questions not altogether relevant have been raised. The result, however, appears to be that the correctness of the theory is admitted, but difficulties are raised in respect to the practical application of the principle.

4. These difficulties do not everywhere exist. As an instance, it may be noted that Major Francis has introduced a similar system into the district of Kandiaro in Sind. In the Bhatta lands of Gujarát the principle has also been successfully adopted by Captain Prescott and Mr. Pedder. The plan is certainly practicable where the lands in which wells may be dug are in tracts of considerable extent. Where the well-assessment is likely to disappear altogether in a short time, as in some of the districts of Gujarát, or where it is likely to fall off owing to the small profits of such cultivation as compared with

[1] G. R. No. 2110, dated 8th June 1866.

dry-crop cultivation, it is surely better to devise and adopt some system for taxing the irrigable quality of the land. This need not be by the general imposition of additional assessment on all lands; it would naturally fall only on the best lands, which are ordinarily those in which such capabilities are found. It may in some places be necessary to have the portion of the village lands to which such extra assessment would be applicable noted and recorded by the Assistant in charge of classing duties; and His Excellency in Council does not think that the task would ordinarily be as difficult as the work of fixing again rates for garden lands under the present system. On the other hand, there are doubtless districts in which it would be difficult to carry out the taxation of the water-producing powers of the land sufficiently to compensate for the abandonment of the present system. But these exceptions should not prevent the adoption of a more correct system wherever it is practicable.

5. Captain Prescott has framed a plan for working out an application of the principle. He may be permitted to try this in any district in which it may be found appropriate, and the result will appear in the settlement report. It will be sufficient for Government to record an opinion that the principle should be the basis of settlement whenever the Superintendent can safely and conveniently apply it. There can be no greater inducement to the digging of wells than the exemption of all wells from assessment. Of course, this exemption could not affect retrospectively assessment now being levied, but *whenever a revision takes place* the Survey Commissioners and Superintendents should consider whether the special rates imposed on existing wells may not be got rid of without a great sacrifice of revenue.

Introduction of the new system at the Revision Settlement.

11. The new system of assessing by a light rate the water-producing qualities of the soil instead of assessing highly, only such lands as are found to be already supplied with wells, was thus left for introduction, or at least for experiment, "whenever a revision takes place."

Survey Commissioner's suggestion to abolish the Well cess in Indápur.

12. Shortly after the passing of the above Resolution, revisions began in the Deccan, and that of Indápur was the first. In submitting his proposals for the revision of this táluka, the Survey Commissioner wrote[1] as follows with reference to the assessment of well-lands :—

There may be financial difficulties in disposing of the existing assessment on well-garden cultivation in some districts, and I would not, therefore, ask for any general ruling applicable to all cases. But as it is not the case with Indápur and as Government have recently expressed their wish to have the present practice, in assessing well cultivation, modified, I feel no hesitation in proposing the entire abolition of the special cess in this case.

The course adopted by me is to put the first class Jiráit rate upon all land capable of being irrigated from existing wells, irrespective of the value assigned to it by the Jiráit classification. But when the land has been classed at the full Jirait rate, no addition has been made in consideration of its being irrigated by a well. Government wish general addition to be made to the Jirait rates of all lands possessing a water-bearing stratum; but it is almost

impossible, I think, to work out this plan in the ever-varying soil of the Deccan. I have therefore taken existing wells as the guide, and considered only the land under them as having a water stratum.

Remarks by Colonel Francis.

13. The remarks of Sir George Wingate were obtained on the proposals for the revision settlement of Indápur. In handing them up, Colonel Francis, Survey Commissioner, wrote[1] :—

I would draw attention to the remarks upon the question of assessing lands irrigated from wells. Sir George considers that water obtained from sinking a well may be viewed as a mineral resource and be fairly taxable as such, after allowing for the expenses incurred in obtaining and making it available for irrigation. This is one of the best arguments I have yet heard in defence of the system of assessing well-irrigation. For this and for other reasons, Sir George dissents generally from my proposals for exempting lands from extra assessment on account of well irrigation. He thinks, however, that a drought-stricken district like Indápur may be specially treated as proposed by me. If thought advisable, therefore, my proposal might be held to be applicable only to Indápur.

Sir George Wingate's opinion.

14. What Sir G. Wingate wrote[2] was as follows :—

The question of excepting improvements made with the cultivator's capital, considered in the 135th and following paragraphs, is an important one, but demands very careful consideration in its practical application. The Survey Act limits the discretion of the revising officer more than is perhaps desirable by the enactment in the concluding part of section 30, that 'such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital or resources during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication.' Colonel Francis considers that this provision clearly exempts land brought under irrigation by the construction of a new well, or the repair of an old one, from the imposition of additional assessment on that account. I am not satisfied of the correctness of this view, and although a decision may not be of much importance in the case of Indápur, it may be, and probably would be so in other districts where well irrigation is extensively carried on and admits of great development. The application of the cultivator's capital to the construction of a new well or the repair of an old one does not *create* water for irrigation but simply provides means for raising the water, stored in the subsoil, to the surface and applying it to the land. The well is the production of the cultivator's capital, but the water is not. The operation is exactly analogous to the opening of a new mine, until which time the subterranean mineral lies useless to man and yields nothing to the proprietor of the land in which it exists. But when once capital has supplied the means of bringing the

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[1] *Vide* paragraph 5 of (Colonel Francis') Survey Commissioner's letter No. 828, dated 7th October 1867. Government Selection No. CVII., Indápur Táluka, page 167.

[2] Paragraphs 6, 7, and 8 from the Notes by Mr. Wingate upon Colonel Francis' Report No. 147, dated 12th February 1867. Government Selection No. CVII, Indápur Táluka, pages 171 to 174.

mineral to the surface in a form suitable to man's wants, it immediately acquires value and yields a rent or royalty to the proprietor of the land from which it is extracted. Water, like minerals, is a subterranean product, of great value in tropical climates, and therefore capable of legitimately yielding a rent to the lord of the soil, who is the Government in the present case. Colonel Francis estimates the average cost of the new wells constructed in Indápur at Rs. 400 each, 5 per cent. on this capital, *i.e.* Rs. 20, with an addition for the replacement of the capital in 50 years which may be considered as the duration of an ordinary well, together with an allowance for annual repairs, say Rs. 10, thus making Rs. 30 in all, would be an adequate return to the cultivator for the expenditure of his capital; and if the additional value conferred upon the net returns from the land irrigated from the well over and above those obtained from it when cultivated as dry-crop should exceed Rs. 30, then this surplus forms the value of the water which was previously an undeveloped capability of the land, and may most legitimately be made the subject of additional assessment.

I am unable therefore to agree with Colonel Francis in considering the conversion of dry-crop into garden land, by the construction of a new well or the repair of an old one, to be in all cases excluded from increase of assessment by section 30 of the Survey Act. I would not, however, propose to apply to such land any higher rate of assessment than the maximum dry-crop rate which Colonel Francis has recommended; though I think it might be desirable to record all land irrigated from wells separately from the ordinary dry-crop, with the view of presenting accurate statistics of the Settlement, and of facilitating the imposition of special rates of assessment on garden land at a future settlement, should that course be then deemed desirable. It may be further mentioned, in support of this suggestion, that should the district ever be brought under irrigation by means of a canal from the Mutha or other river which is referred to in the 180th paragraph of the report, the saturation of the soil by this means would probably give a great extension to well irrigation, so that the question of an additional assessment for that description of cultivation might rise into importance.

New rice-land made out of dry-crop land at the rayat's expense, Colonel Francis also considers to fall under the exemption contemplated in section 30. This view does not seem to be so open to question, though a good deal might be said on the subject of the situation of the land and the additional value of the produce resulting from its conversion into rice-lands. Where the situation is favourable so that the return is large compared with the expense of conversion, this higher value is due as much to the inherent advantages of the locality as to the application of the cultivator's capital, and a higher rate of assessment might on that account without unfairness be imposed, and as the question is not a practical one in the case of Indápur, which is not a rice-growing district, I think it would be impolitic for the Government to foreclose it before the revision of the settlement of a rice district comes on for consideration, and however it may be settled, the converted land should, I think, be recorded in the survey registers as rice-land, in order to preserve correct statistics of the cultivation at the time of settlement.

Well assessment in Indápur.

15. Sir G. Wingate thus asserted the right of the State to share in any profits which might accrue from digging a well after allowing for recoupment of capital spent on it and for maintenance.

He was content however in Indápur to assess land irrigated by new wells during the term of original settlement at the maximum dry-crop rate on revision.

Government orders on the subject.

16. The Government considered the principles of assessment thus discussed in a Resolution which sanctioned the proposals of Colonel Francis for the revision settlement of Indápur. The following are extracts from this Resolution [1]:—

There is a great deal of force in what Sir George Wingate urges in his 6th to 9th paragraphs about the taxation of improvements. But Government cannot fully coincide in all his conclusions.

In regard to special taxation of wells, it is said with truth that water is like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council, however, considers that the first principle of its taxation should be that which governs our taxation of the land itself, that is, the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by a light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use. There is, however, a point at which this principle must be modified; for, when the land is such that when water is not brought to it it will bear nothing, and when water is used it will yield a fine crop, then even a light tax in the former case is impossible. Of this class are the sandy tracts in the Konkan, which under the influence of water become cocoanut gardens. It must be held that the right of Government to levy a rate by virtue of the water below the surface is in abeyance, or dormant, till the water is produced, but it is doubted greatly, even in this extreme case, whether it is politic, though it may be asserted to be just, to levy more than would be leviable from first-class rice-ground which enjoys also the benefits of water, not created it is true by the tenant, but utilized by means of his preparation of the ground.

The question of rice fields as compared with dry-crop land next naturally arises. The Governor in Council is not prepared at present to concur wholly with Sir George Wingate; for it may be asked whether the adaptability of the soil to rice-crops is not sufficiently taken into account if the land when so adapted is treated as first-class dry-crop land without adding a special rate because the tenant has expended capital in developing its qualities.

The principle approved by Government explained.

17. The Government thus declared its preference for the principle of taxing by a light additional rate land which possesses the advantage of sub-soil water, whether the water is used or not, to the principle advocated by Sir G. Wingate, viz., that of taxing the actual profits of a well when constructed. But it was added that in cases where the land has no productive capacity until water is brought to it, the former principle does not apply and the assessment must be based on the use of the

[1] G. R. No. 1211, dated 27th March 1868 (paragraphs 6 to 8).

water. Even here, however, the Government deemed it politic to limit the assessments of land under wells to the rates fixed for first class rice-ground.

Application of the principle.

18. The Government then stated[1] its conclusions as to the application of the two principles to the circumstances appropriate to each :—

And in respect to garden lands it is true that in some districts the difficulty of ascertaining what lands have water capabilities may prevent the adoption of a system that, in lieu of taxing wells specially, taxes all land capable of producing water with a reasonable amount of trouble. Still Government would advocate the propriety of restricting the demand of Government on well lands to the maximum rate on first class dry-crop soils. An extra rate for water capabilities in all districts in which such capabilities may be easily ascertained and recorded might properly be added to the classification, just as a double crop, or other special fertility, is dealt with. But this may not be practicable or expedient everywhere and in all districts, such as that of Indápur, in which the garden cultivation is scanty, and it is a great object to encourage it, the best policy is that which Colonel Francis has adopted. It may be difficult to ascertain what lands are capable of producing water, but it is easy to make the maximum for dry-crop lands the maximum for well lands also. This course, which His Excellency the Governor in Council sanctions in the district now under review, will certainly lead to the great increase of well cultivation during the currency of the settlement now about to be made.

Extent of application of the principle.

19. Thus by this Resolution the Government sanctioned the following two plans for adoption at the revision of each district according to the circumstances of that district, viz. :—

(1) In all districts in which water capabilities may be easily ascertained and recorded, a slight addition should be made in the classification in consideration of such capabilities as would somewhat increase the assessment of the lands which possess those capabilities over its dry-crop rate; and

(2) In districts where it is difficult to verify the existence of subsoil water advantage and especially where garden cultivation is scanty, the maximum for dry-crop lands should be made the maximum for well lands also.

Ditto to Indápur.

20. It need not be repeated that of the two principles above stated the latter was adopted in the revision settlement of the Indápur Táluka and that Government approved of the application of that principle for the reasons explained in their Resolution which has been quoted above.

Ditto to Mádha.

21. Three years after the revision settlement of the Indápur Táluka the Mádha Táluka of the Sholápur Collectorate came in for revision. Colonel Francis applied the Indápur plan to this Táluka also, and in submitting the revision settlement proposals wrote as follows[2] :—

[1] Paragraph 10, Government Resolution No. 1211, dated 27th March 1868 (Old Poona Selection, No. CLI., page 170.)

[2] Extracts from paragraphs 2 and 4 of Colonel Francis' letter No. 1101, dated 31st July 1871. (Old Sholápur Selection, No. CL., page 128.)

The Acting Superintendent adopted the Indápur plan of assessing well garden lands, which provides for the imposition of the highest jiráit rate of the village on all lands irrigated from existing wells, which include those constructed during the period of the settlement, as well as the old ones subjected to assessment at the first settlement of the district.

Under the rules in force the existence of well water supply is taken as an element of special value pertaining to the soil, which is provided for by a small addition to the classification rate, in the same way that we increase the classification value of a field if it is capable of growing a second crop owing to some inherent moisture in the soil.

Well assessment in Indápur and Mádha revised in accordance with the above principles.

22. Colonel Francis evidently supposed that he was carrying out the desire of Government to tax the subsoil water advantage by a light extra rate in the only way practicable in the Deccan. But the Government would not permit a measure which so nearly approached the taxation of improvements as even a light extra rate imposed on the evidence of a well made at the cultivator's expense. A Resolution[1] was therefore issued as follows:—

The plan of assessing lands irrigated by wells in districts like those of Indápur and Mádha at the highest jiráit rate instead of imposing an extra well assessment has the entire approval of Government. But a maximum jiráit rate should clearly not be imposed in cases where a well has been constructed since the introduction of the survey, and that alone, and not the actual quality of the soil warrants the imposition. To do so would in effect be to tax improvements made during the currency of a settlement, and would be in contravention of section 30 of the Survey Act. The only principle on which such a proceeding would be justifiable would be in consideration of the water-bearing properties of the soil. But the Survey officers have admitted their inability to act on this principle generally, and the result of the proposed system is to tax the man whose enterprize and labour have induced him to sink a well, while his neighbour, whose land may possess precisely the same properties, escapes the extra burden, simply because he has not availed himself of his opportunities.

It is of the highest importance to offer every encouragement to increasing the number of wells in those districts which are so subject to drought.

His Excellency in Council directs that the rates on lands in these cases both in Indápur and Mádha be revised in order to their reduction where it is shown that the well from which they are actually irrigated, and not simply rendered capable of irrigation, has been constructed subsequent to the introduction of the survey.

Effect of the above orders.

23. A certain inequality was thus introduced between the position of old wells and new, which must be admitted to be a defect in the system. At the same time the assessment of land under

[1] G. R. No. 4050, dated August 22nd, 1871.

a well at not more than the maximum dry-crop rate was a great concession as compared with the ordinary scale of assessment of garden lands which is often equal to many multiples of the dry-crop assessment. And it must not be supposed that all land watered by old wells was assessed on revision at the maximum dry-crop rate. The addition made to the ordinary classification was regulated by a scale so that a smaller addition was made in proportion as the ordinary classification was lower or the land of inferior quality, and no addition was made on the lowest qualities of soil, or technically on soils classed at 4 annas or under.

Modification in the above orders.

24. The rule that land found under irrigation from wells at the original settlement and then assessed as garden land, shall at revision settlement be assessed not higher than the maximum dry-crop rate was intended for "the drier tálukas of the Deccan Collectorates, where the rainfall is as a rule light and uncertain." In 1874 the rule was generally adopted throughout the Deccan and Southern Marátha Country with this modification,[1] that "the

[1] Colonel Anderson requests that the orders of Government (contained in Government Resolution No. 4050, dated 22nd August 1871) in respect to the revision of the assessment on lands irrigated from wells may be reconsidered. He objects to them as involving a needless sacrifice of public revenue.

(2) Those orders are—(1) That in the case of old wells constructed before the first settlement, in dry and arid districts, all special water assessment should be abandoned, and the maximum jiráyat rate alone levied. (2) That in the case of new wells constructed subsequent to the first settlement, the ordinary dry-crop rate should be imposed without any addition whatever on account of the new wells.

(3) The question has now been very fully discussed. His Excellency the Governor in Council has no hesitation in re-affirming the second order, which has been approved of by the Secretary of State, which has already been productive of good results in encouraging the construction of new wells, and which is based on the broad and liberal principle laid down in section 30 of the Survey Act, namely, that improvements made during the currency of a settlement are not to be taxed.

(4) The opinions that have been elicited during the course of the present correspondence convince Government as to the policy and expediency of the first rule. It was intended in the first instance to be applicable to the drier tálukas of the Deccan Collectorates, where the rainfall is, as a rule, light and uncertain. His Excellency the Governor in Council is now pleased to decide that it should be generally adopted in the Deccan and Southern Marátha Country, but that the Survey Commissioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on on an extensive scale, to impose an assessment which should in no case exceed a well assessment previously levied.

(5) Budkis of permanent construction are to be treated as wells. There is no objection to the plan which Colonel Anderson states he has adopted of classing at a higher rate land within a certain distance from a stream from which water can be obtained by means of a budki. The same principle may be adopted in the case of land which is found to derive benefit from its proximity to a tank. This should form part of the regular process of classification, in order that it may be tested by the Classing Assistants in the same manner as other classification returns. G. R. No. 1028, dated 25th February 1874.

Survey Commissioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on on an extensive scale[1] to impose an assessment which should in no case exceed a well assessment previously levied," and as to water-lifts it was held admissible to class at a higher rate land within a certain distance from a stream from which water can be obtained by means of a lift.

The exact position as regards well assessment in 1874 explained.

25. The exact position in 1874 with regard to assessing, at revision settlement, lands irrigated by wells in different districts in accordance with the law and orders above summarized may be briefly stated thus :—

1. In dry and arid districts of the Deccan (such as Indápur and Mádha).	1. Lands found under irrigation from wells at the Original Settlement and then assessed as garden land, were assessed within the maximum dry-crop rate. 2. Lands under new wells, that is those constructed during the Original Settlement, were assessed at the ordinary dry-crop rate.
2. In the districts of the Deccan and Southern Marátha Country[2]	1. Lands with wells, whether old or new, *i.e.* whether existing from a

[1] See Motasthal Classification Rules in Appendix A.

[2] 1. (*a*) In revision classification it is desirable that land in which a well could advantageously be sunk should receive some additional classification valuation.

When a well exists there can be no doubt of the feasibility of sinking a well; in all cases of existing wells, an additional classification of 2 annas of each "môt" should be put on 4 acres if the well is under 12 yards deep to the water. One anna additional should be put in 4 acres of each "môt" if the well is over 12 yards deep to the surface of water. (Extract paras. 1 and 2 of Colonel Anderson's letter No. 1005, dated 10th November 1876.)

(*b*) What is desired is to place some extra classification valuation upon land possessing the natural advantage of susceptibility of a well being sunk in it to advantage; of the strict propriety and legality of a higher classification of land possessing such a natural advantage there can be no doubt." (Extract para. 2 of the Survey Commissioner's circular No. 1077, dated 13th December 1879.)

2. (*a*) The well bágáit recorded at the past settlement has been assessed within the highest rate on dry-crop land, and the area since converted into bágáit at the simple dry-crop rate in accordance with Government Resolution No. 1028, dated 25th February 1874." (Extract from para. 14, Colonel Anderson's letter No. 129, dated 1st February 1875, Old Dambal Selection, No. CLIV., page 26.)

(*b*) The well garden lands * * will, as regards that recorded at the old settlement, be assessed within the highest dry-crop rate * *. All the new gardan land will be assessed at the simple dry-crop rate, in accordance with Government Resolution No. 1028, dated 25th February 1874. (Extract from para. 61, Colonel Anderson's letter No. 85, dated 17th January 1875, relating to revision settlement of 182 villages of Indi, Bijápur, &c.)

3. With slight modifications the system of well assessment sanctioned for

with greater command of subsoil water and where well irrigation was found to have been carried on on an extensive scale.

date anterior to the introduction of the Original Settlement, or constructed since, were classed a little higher on account of command of water and assessed at dry-crop rates, the assessment in no case exceeding the well-assessment previously levied.

3. In the Gujarát Districts.

1. The principles above referred to, *i. e.* of assessing by a light rate the water-producing capabilities of soil instead of assessing highly only such lands as are found to be already supplied with wells was left for introduction or for experiment, "whenever a revision survey takes place."

Provisions of the Bombay Land Revenue Code on the subject of well assessment.

26. About five years after the passing of the last mentioned Resolution (No. 1028 of 25th February 1874), the Bombay Survey and Settlement Act (I. of 1865) was repealed by the Bombay Land Revenue Code (Act V. of 1879). In this Code, while section 30 of the Bombay Act I. of 1865 was re-enacted as section 106, another section (107)[1] was added to it, which, although it had never been so applied or interpreted as modifying the principle that the occupant should be secured in the enjoyment of the improvements effected by his labour and outlay, reserved to Government the power to consider in fixing a revised assessment the increased value derived from certain classes of improvements (see class (*b*) of the section). As these provisions were calculated to be construed as militating against

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British territory by Government Resolution No. 1028 of 25th February 1874 has been extended to the Native States in the Deccan and Southern Maratha Country which have recently been revised by Mr. Whitcombe. These modifications were sanctioned by the Survey Commisioner in these words:—"We have no right to treat Native States exactly as we treat our own villages. Mr. Whitcombe is simply doing work for Native States and is not bound by the concessions which have been given to Government villages, when in doing so he would cause disturbance in the present proportion of rating, for which he can see no real justification." (Extract from para. 3 of the Survey Commissioner's letter No. S.—1459, dated 19th June 1893.)

[1] This section stood thus:—

Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—

(*a*) With reference to any improvement effected at the cost of Government, or,

(*b*) With reference to the value of any natural advantage when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage, or,

(*c*) With reference to any improvement which is the result only of the ordinary operations of husbandry.

the liberal policy of Government with regard to the assessment of wells, they were eventually repealed by Act IV. of 1886. In the meantime however, on the joint recommendations[1] of the Commissioners of Divisions and the Survey Commissioner—Government in their Resolution 6682, dated 10th November 1881, gave a general assurance that section 107 (*b*) of Act V. of 1879 would not be held applicable to "wells constructed at the expense of the owner or occupier of the soil in which they are dug."

Recommendation by the Survey and Divisional Commissioners as to taxation of wells.

Liberal policy of Government as to taxation of wells.

27. Thus this rule which, it may be noted, was in fact partially in force (as a rule for guidance in revising assessments) as early as 1871,[2] and which was extended to the whole of the Deccan and Southern Marátha Country in 1874,[3] was made a rule of general application in 1881.

Ditto.
Mode of general application.

28. In the following year proposals for the original settlement of 72 Khálsa villages of the Jhálod Táluka were submitted to Government. In sanctioning the proposals Government passed the following orders[4] on the question of the rates on lands under wells and water-lifts:—

Orders on the Jhálod Táluka Settlement as to well assessment.

The Commissioner, Northern Division, states that he does not understand whether the double rate proposed on land under wells and water-lifts is on land actually under irrigation at present or is intended to be assessed on all lands irrigable from existing wells and water-lifts, and that he would prefer

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[1] We would observe that the policy of not taxing improvements effected from private capital and resources fully, is recognised in this Presidency and is pointed out by the Famine Commission; it has been made the subject of a legal provision in the Land Revenue Code. There is no doubt that without full security against enhancement of assessment, landowners and occupants will be greatly deterred from applying for loans for carrying out improvements and the fullest publicity should be given in the rural districts to the engagements which Government has deliberately made. A general proclamation is necessary to prevent misapprehension and to allay doubts which in Gujarát especially are reported to stand in the way of investment of capital in land improvement. In the revision of assessments now being conducted in the Deccan and Southern Marátha Country the liberal principles laid down in Government Resolutions in the Revenue Department, Nos. 4050 and 1028 of the 22nd August 1871 and 25th February 1874, respectively, are being fully observed, and except when the principles which are being acted upon are misunderstood there can be nothing in the present arrangements to deter would-be borrowers from coming forward and claiming loans. (Para. 16 of the Joint Report, No. 2725, dated 28th Sept. 1881, in reply to the Famine Commissioner's Report circulated with Gov. Rc. No. 1389, dated 8th Mar. 1881.)

[2] Government Resolution No. 3906, dated 14th August 1871, and Government Resolution No. 4050, dated 22nd August 1871.

[3] Government Resolution No. 1028, dated 25th February 1874.

[4] Extract Para. 12 of Government Resolution No. 3107, dated 11th May 1882, Revenue Department.

to the special rate a small additional rate on all land when water is obtainable, say 25 feet below the surface. It is clear from Statement C. appended to Mr. Beyts' report that the double rate is proposed to be confined to the land actually irrigated. The principle, however, laid down in Government Resolution No. 1028, dated 25th February 1874, that land which has facility for irrigation should be classed at a higher rate than land which has not, in lieu of imposing a special rate on lands actually irrigated, might, in the opinion of His Excellency in Council, have been acted on with advantage in the case of the settlement now proposed, and Mr. Stewart should be requested to consider whether it cannot be carried out before the expiry of the two years for which the rates are now sanctioned.

Origin of the subsoil water classification system.

29. In accordance with the above instructions the classification of the Jhálod Táluka was revised on the plan "of taxing subsoil water advantages by a scarcely noticeable increase of the soil rates on the lands possessing such advantages, all special water rates being abandoned." The detailed rules according to which this operation was carried out, and the valuation adopted, will be found in Appendix B. The revised assessments based on the classification thus revised were finally sanctioned by Government Resolution No. 6015, dated 25th July 1884, Revenue Department.

Benefits from the system.

In this Resolution the benefits resulting to the people from the adoption of the subsoil water classification system were thus enumerated:—

That the system (1) relieves the agriculturist of heavy special well assessment, (2) relegates the valuation of "command of water" to the process of classification which is not to be repeated, and thus makes it part of the permanent estimate of the relative value of fields, (3) reduces the State tax on "command of water" as an element of value to a slight charge on the capability instead of a heavy charge on the fact of irrigation, and (4) places at the disposal of the agriculturists, in perfect security from taxation of improvements, the large irrigational facilities of the Mahál, which have hitherto lain almost unused.

The system compared with that followed in the Southern Maratha Country.

30. Thus was introduced into the Gujarát Districts the system of subsoil water classification, which, as has been described by Government, was "more elaborate and more thoroughly identified with the ordinary work of classification than that pursued in the Southern Marátha Country." It seems necessary to briefly note here the correspondence which passed between the Government of Bombay and the Government of India on this subject immediately after the Jhálod Revision Settlement. In their review of the Revision Settlement correspondence of this táluka, the Government of India observed as follows:—

Correspondence between the Government of India and the Bombay Government on the subject of subsoil water classification.

1. The general result of the consideration which the Bombay Government has given to the question seems to be that, in view both of the general policy of encouraging well construction, and also of the pledges already given, it is desirable to exempt wells in future from assessment, but that there is nothing to prevent the assessment of subsoil water advantages within certain limits. In the case of the Jhálod Mahál, the plan has been adopted of removing the special assessment on land already irrigated by wells, and of assessing the whole Mahál uniformly under rules drawn up for the purpose in the Settlement Department.

The Government of India does not desire at the present stage to enter into any full discussion of the important issues raised by these papers, and it recognizes the moderation with which, in the case of the Jhálod Settlement, the assessment of water advantages has been made. But after a careful examination of the rules drawn up in the Settlement Department with reference to the Jhálod assessment, it desires to communicate to the Bombay Government its apprehension that they may not sufficiently safeguard the agricultural population against the assessment of a non-existent water advantage or of one which it may prove impossible to use. I am therefore to request that, pending the receipt of the orders of Her Majesty's Secretary of State on the Jhálod case, it may be considered whether any measures can be devised which would provide more security against the results of any possible error in judgment. The Government of India would be unwilling to pronounce any definite opinion on the whole question until this point has been more thoroughly considered.

Explanation of the system by the Survey Commissioner.

31. The Survey Commissioner (then Mr. Stewart), to whom the Government of India's remarks above referred to were communicated for report, in his letter No. 33, dated 7th January 1885, fully recapitulated the advantages of the system and the safeguards which the rules on the subject provided against any possible error in its application and working. Mr. Stewart wrote:—

There is of course room for error in the classification of subsoil water advantages according to the system employed in Jhálod, although the rules sanctioned by Government allow no valuation to be made without evidence to back it and every usual safeguard is adopted.[2] The possibility of error

[1] Paras. 2 & 3 of the Gov. of India's letter No. 650-R., dated 24th Sept. 1884.

[2] (1) The details of this last process (of subsoil water classification) are not given in the report, but the general idea is to parcel out the whole tract into separate divisions that appear, from the general quality of the water in the wells of each, and all information available on the subject to possess water, within reasonable reach of the surface, of sweet, brackish, or nearly salt quality. This having been done, a general rate of assessment has been placed on all soils in which the natural facility for irrigation can be made use of, sufficient to cover the loss to Government of remitting all direct assessment on existing wells, and provide a moderate revenue from the extra value of land possessing such natural facility. It is hardly necessary to point out that this process must, from its very nature, be to a great extent arbitrary for the most gifted, skilled geologist, let alone an ordinary native classer, cannot tell from inquiries on the surface, what may be the water-bearing strata beneath, or what may be the quality of the water, nor *à fortiori* can he tell what changes may take place in those strata or the quality of their water hereafter. Empirical as this process must be, its effects are saved from being mischievous as bearing on

is admitted by Government in the engagement they make to reduce the added annas in any case where by actual attempt the cultivator has demonstrated that the advantages he has been assessed for do not exist wholly or in part. But when it is remembered that the utmost error which a classer could have fallen into in the subsoil water classification of Jhálod extends from 2 annas down to 6 pies, and that in the valuation of soil alone he had a scope for error of from 16 annas to 1 anna, it seems to me that if any special safeguards are to be adopted, that is to say, if any ordeal to test the correctness of the classification of subsoil water is allowed, the same precaution should *à fortiori* be extended to the classification of the soil also, and there would be no end to the settlement of the disputes which would result. At present Government in the position of a landlord makes every attempt through its paid and experienced land-valuators to ascertain the productive capabilities of the land, and it only acts as any landlord, and especially an Indian landlord, would act in appreciating those lands which are believed to have irrigable facilities at a trifle higher than those lands which have no signs of possessing such advantages.

The safeguards which do exist under the rules, and which I think must greatly reduce the chances of error within the 2 annas maximum, may be summed up as follows:—

I.—The classification is made not only field by field, but share by share of a field, that is to say, the extra valuation is not extended to the whole field at once, but each of the shares adopted for soil classification is given a separate valuation and an average is struck thereon.

II.—The classification is carried out by experienced paid land-valuators working under the eye of a highly paid responsible Assistant Superintendent of Survey and Assessment. In the case of Jhálod it was superintended by the Deputy Superintendent himself.

III.—The work of the paid valuators is tested in the field by the Assistant Superintendent in charge of the party.

IV.—No extra valuation is permitted unless founded upon the distinct evidence required by the rules.

V.—No extra valuation is placed upon land unless the evidence shows it to have subsoil water facilities within easy reach. (Twenty-two feet from the surface was the limit of depth in Jhálod within which subsoil advantages were declared assessable.)

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the assessment of the land, by the extremely low extra rates the possession of these natural facilities for irrigation has been supposed to warrant; those extra rates, as already noted, being supposed to do little more than make up to the State the loss from the abandonment of revenue now derived from the direct assessment of irrigated lands. (Extract from the Land Revenue of Bombay, by Alexander Rogers, Vol. I, pages 45—46.)

(2) We cannot dig test wells to find out the depth and character of the water underlying. We cannot use the diviner's rod, but we can as practical men, using the evidence of existing wells and other evidence available, make a difference in the valuation which for practical purposes is sufficient to know that our information is not full, and so, as in all cases of classification we have to leave a margin for error and insufficient knowledge, and yet we feel that our action is called for in the interests of the taxpayer, so that the burden of the assessment should fall as evenly as possible on the different kinds of land and as fairly as possible. (Extract from paragraph 4 of a note by [Mr. E. C. Ozanne] the Acting Survey Commissioner, Baroda, on the subsoil water assessment.)

VI.—The assessment resulting from the extra classification is kept so low as to cause an increase in the Government demand scarcely perceptible to the cultivator among the other modifications of his assessment expected at a revision of rates.

VII.—The increased valuation for subsoil water advantages is separately shown from the classification of the soil and can be deducted in whole or in part as soon as the classification is shown to be defective.

I think it will be admitted that to obtain once for all a true valuation of all lands which will include all advantages affecting productiveness, so as to do away with the special taxation of lands in which the facilities have been actually used, even to the degree of placing them on the highest dry-crop level, no trouble is being spared and no reasonable precaution is being neglected.

Remarks by the Bombay Government.

32. The Government of Bombay, in communicating the Survey Commissioner's opinion to the Government of India, remarked[1]:—

His Excellency the Governor in-Council has not assumed as a matter requiring no further proof that the system pursued in Jhálod will be equally practicable in all the districts of Gujarát. The experiment will now be applied to Dholka, a táluka originally settled in 1856-57, and His Excellency in Council will await the statements and proposals of the Survey Department for the revision of that táluka, which will be judged strictly on their own merits. But with regard to Jhálod and Dohad, His Excellency the Governor in Council is of opinion that no apprehension need be entertained that the revision settlements will be otherwise than highly favourable to the extension and improvements of agriculture.

State Secretary's sanction.

33. The system was sanctioned by the Secretary of State in his despatch No. 38 (Revenue), dated 20th November 1884.

Extension of the system to other districts.

34. The system as above discussed and the method adopted in carrying it out in detail having been found successful in the Jhálod Táluka, were extended to the other tálukas in Gujarát subsequently revised. The detailed rules under which the classification work in the several tálukas was done and the scale of values adopted in each will be found in Appendix B.

Questions raised at the Viramgám revision.

35. It may be mentioned here that at the Revision Settlement of the Viramgám Táluka of Ahmedabad, certain questions were raised chiefly referring to the values assigned to different classes of the subsoil water classification scale. These together with several other controvertial points raised in their discussion, and the manner in which they were finally disposed of, being matters of detail, have been relegated to Appendix B, where they have

[1] *Vide* G. R. No. 1144, dated 6th February 1885.

been briefly noticed. Detailed information on these points will be found in the Government Selection No. CCLXIII., entitled "Papers and Extracts bearing on the subject of subsoil water classification" in Gujarát.

Section II.

Assessment of Kacha Wells in Gujarát.

Kacha wells in Gujarát.

[1] A very few years after the Survey and Settlement of Gujarát was commenced, a rule was made as a part of the condition of the settlement to the effect that additional assessment should be paid when a Kacha well was sunk; the difference between a Kacha and a Pakka well being that the former is a mere hole in the ground unlined with masonry; the water being of course within a very short distance of the surface, from this cause a masonry lining could be dispensed with and the water be reached at a trifling expense. Instead of assessing all lands having water within a short distance of the surface at an increased rate whether they made use of that water or not in the original settlement, only lands making use of this subsoil stratum of water by means of these Kacha wells were brought under extra assessment and moreover an extra assessment was as a condition[2] of the settlement to be imposed upon all Kaccha wells sunk during the currency of the settlement.

Assessment of ditto at the Original Survey.

The practice introduced at the Dholka Settlement.

2. This practice of assessing Kacha (temporary) wells as described above was introduced with the first Gujarát Settlement in Dholka under Major Wingate's superintendence in 1852 and sanctioned by Government after full consideration.

Its extension to other tálukas in Gujarát.

3. It was followed in all the Gujarát tálukas subsequently settled up to 1872, and was also recommended for adoption in the case of the Párdi Táluka of the Surat District which came up for settlement that year. For the Kacha wells in this táluka the Superintendent (Mr. Beyts) proposed a high rate of Rs. 12, and in

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[1] Colonel Anderson's letter No. 1202, dated 12th November 1880.

[2] The following condition as to the assessment of Kacha wells was inserted in the Survey Settlement guarantee :—

Kacha wells, not being improvements within the meaning of section XXXV. of Act I. of 1865, will, when used for irrigating lands not assessed at wet crop rates by the Revenue Survey, be liable to the Koss rate of the village as recorded in the Káim Khardo. (*Vide* Appendix C.)

his report to the Collector wrote as follows in justification of his proposal :—

This high rate, you are aware, is intentionally adopted to discourage Kacha wells in favour of Pakka improvements of the rayats' holdings on which condition Government have notified its determination not to levy any well cess. When the rayat learns that he will have to pay Rs. 12 per annum for what he can obtain freely by the expenditure of a small amount of capital in bricks and mortar, he will likely be all the more disposed to go in for what betters his condition and indirectly improves the property of the State.

Collector objects to the assessment of kaccha wells.

4. Mr. Shaw Stewart (the then Collector of Surat) strongly objected to the practice of imposing a high cess on kacha wells. He considered the practice both impolitic and illegal, and in his letter No. 463, dated 13th March 1872, to the Commissioner, N. D., summed up his arguments against it thus :—

But whether the practice be authorized by law and good policy or the reverse, it is, I respectfully submit, distinctly forbidden by the recent orders of the Government of Bombay and the Secretary of State as contained in Resolutions Nos. 4050 and 6411, dated 22nd August and 21st December last. Although it was, as you state, sanctioned by Government with Major Wingate's approval on the first introduction of the Survey into Gujarát, yet it should not be lost sight of, that since that time Act I. of 1865 has been passed and guarantees issued which are equally opposed to it. I regard with special regret the appearance of upholding such a practice while the Indian Government goes before the world with the profession of *taking nothing in excess of the fixed Survey assessment* and *offering every encouragement to increase the number of wells in districts subject to drought.*

Reference to Government on the subject.

5. The question was finally referred to Government, but would appear to have been lost sight of until 1880, when it was again brought to their notice by the following despatch[1] from the Secretary of State :—

I enclose for your consideration copy of a letter[2] from Mr. M. J. Shaw Stewart, late a member of the Bombay Civil Service, on the subject of the

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[1] No. 22, dated 22nd April 1880.

[2] I venture to request that you will be so good as to lay before the Secretary of State for India in Council this report of my personal experience on a point now being discussed in the newspapers, and of vital importance in dealing with Indian famines, namely, whether the rules for assessing the land tax in India act as an encouragement to the digging of wells, or whether such digging is discouraged by the imposition of increased taxation.

The boasted theory of the Indian Revenue system is opposed to the latter supposition, and in Bombay the theory is enforced by law (Act I. of 1865, sections XXX. and XXXV.). But in spite of law and theory, the practice in a great part of the Bombay Presidency is precisely the reverse.

In 1871-72 I acted as Collector of Surat, having never before served in the Province of Gujarát, and found to my surprise that, notwithstanding the law and the rules made and published under the authority of the law, there was a special

special assessment of 'kacha' irrigation wells in the province of Gujarát in your Presidency.

The arrangement to which Mr. Shaw Stewart objects appears to be a portion of the regular Revenue Settlement, accepted by the holders of the lands to which he refers, and cannot, during the term of the current settlement, be modified, at least without an unnecessary sacrifice of revenue. But I am doubtful of the correctness of the principle on which it is founded, and would suggest for your consideration whether on a revision of settlement it would not be well to remove the anomaly by which land watered by kacha wells is unduly burdened.

6. The question was again referred to the Survey and Revenue officers for opinion, but before these opinions were obtained and final decision passed thereon, Government had in an import-

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informal and unpublished rule in that province under which any rayat digging a well and using it for irrigation before it was faced with costly masonry work, was liable to pay an extra cess, which, if I remember right, considerably exceeded the original land tax. These wells called "kacha" to distinguish them from masonry or pakka wells, were quite as convenient and serviceable and (as I showed) nearly as durable as even the best "pakka" wells, besides costing a tenth or a twentieth of the money required for a masonry well.

The rule in question, which did not apply to masonry (or pakka) wells virtually, put it out of the power of the poorer rayats to avail themselves of their legal power of using the subsoil water.

It also introduced an element of uncertainty into the Survey Settlement that destroyed its finality and opened the door for fraud, bribery, and oppression.

Farther, and what is of even greater importance, I found that it was intended not to reckon these dug-out wells as 'improvements' in the sense of being exempt, under section XXX. of the Survey Act from liability to enhancement at the revision of the land tax after the expiry of the thirty years' leases.

Feeling that all this was opposed to law and wise policy, I reported on the subject to the Government of Bombay, and, after some correspondence, the matter was disposed of by a Resolution, which, without meeting my arguments, ordered me to continue to collect the extra cess.

The danger arising from a practice so illegal and irregular was, however, subsequently exhibited in the case of the Párdi Táluka of the Párdi Collectorate, where I found that the Settlement Officer had, *of his own authority*, imposed such heavy penalties on the digging of kacha wells that no rayat could possibly afford to dig one. On reporting this to Government the rules laid down by the officer, who settled the Párdi Táluka, were withdrawn, and others substituted of a less exacting but even more complicated and unworkable nature. I think I left Surat in November 1872, before any reply was received to my letter pointing out the flaws in the rules, and I am not aware how the matter ended, but I heard subsequently that the cess is still collected.

I have no copies of the correspondence, and write from memory, and if the Secretary of State desires to pursue the matter farther, he will perhaps see fit to call for papers and proceedings from Bombay.

If I remember right the extra cess collected in Surat Collectorate for the use of kacha wells did not exceed £500 levied on some 300 or 400 wells. On this point, however, my recollection is very imperfect. I am convinced that if the power to impose this cess were withdrawn, and with it the liability to extortion and oppression, the number of kaccha wells would increase greatly. (Letter from Mr. M. J. Shaw Stewart, dated 24th September 1877.)

ant Resolution (No. 2619, dated 26th March 1884) explained in clear terms their future revision policy in connection with the taxation of wells, and in view of these orders the correspondence relating to the assessment of the kacha wells was ordered by Government to be recorded, *no special decision on it being considered called for.*[1]

The decision of Government on the subject.

7. But the subject was again brought to the notice of Government by the Commissioner, N. D., in his letter No. 2347, dated 3rd July 1884, and was finally disposed of by the following orders[2] of Government:—

Further reference to Government on the subject.

His Excellency the Governor in Council is of opinion that the Commissioner, N. D., has done well to press this subject on the attention of Government. The tax on *kacha* wells dug during the term of the original settlement in Gujarát is legally defensible as part of the settlement contract and may not be an oppressive charge in itself, but it is undoubtedly contrary to the accepted principle that no part of the land revenue should be assessed in such a way as to discourage improvements to be effected by the survey occupant. The revenue derived from the taxation of *kacha* wells in Gujarát is not very important, and such additional land revenue as may equitably be taken in consideration of command of water will at revision be assessed on a better principle which will avoid all discouragement to occupants' improvements. His Excellency the Governor in Council is therefore pleased to authorise the Commissioner to instruct the Collectors to abandon at once the 'kos' rate on all existing *kacha* wells and to impose no extra assessment on the construction of *kacha* wells in future. It is hoped that this order will prove a stimulus to the utilization of the abundant subsoil water of Gujarát in the present season, which seems likely to be one of scanty rainfall.

Assurance as to assessment of kacha wells in future.

8. Thus in 1884, consistently with the liberal policy* as explained in paragraph 32 of their Resolution No. 2619, dated 16th March 1884, Government abandoned the existing special rate on kacha wells and gave an assurance that no such rate would be imposed "on construction of kacha wells in future."

* "Of taxing subsoil water advantages by a scarcely noticeable increase of the soil rates on the lands possessing such advantages, all special water rates being abandoned."

Section III.

Dhekudis or Budkis.

What is a Dhekudi

The Dhekudi is a pit dug sometimes beneath a bank with a channel to lead into it the river (tank or nála) water which is then drawn up by a bag

[1] Government Resolution No. 2639, dated 27th March 1884.
[2] Government Resolution No. 5815, dated 18th July 1884, Rev. Deptt.

on the top, and sometimes a substantially built well inside the bank with a similar water-course attached.[1]

Practice of assessing lands under wells and budkis in the Deccan and S. M. C. Districts.

2. In the Deccan Districts (where irrigation by Budkis is resorted to in rare cases) and also in the S. M. C. Districts (where irrigation by Budkis is resorted to on a large scale) lands irrigated by Budkis were at the original settlement treated, for the purposes of assessment, in the same manner as lands irrigated by wells.[2] At the Revision Settlement also lands irrigated by wells and Dhekudis were treated alike, but the plan adopted was somewhat different from that followed at the original survey. Under this plan "lands within a certain distance from a stream from which water could be obtained by means of a Budki were classed at a higher rate and assessed at a rate not exceeding the maximum dry-crop rate in the garden land existing at the time of the last settlement, and at the simple dry-crop rate on the land under wells or budkis constructed since that settlement."[3] This plan has been followed in all the districts of the Deccan and Southern Marátha Country which have been revised since 1874.

Plan of assessing lands irrigated by Budkis in the Southern Marátha Country.

Practice in the earlier settled tálukas of Gujarát.

Dhekudiat lands assessed as bag rates.

New system of Dhekudiat assessment introduced in Kaira.

3. In the earlier settled tálukas of Gujarát (Dholka, Dhanduka, Viramgám and Parántij) lands watered by Dhekudis were assessed at rates fixed on the water-bags (koss or môt) used,[4] but in the Mátar Táluka of the Kaira District, which came up for settlement next, a new system of imposing a separate water assessment on all lands adjudged to be irrigable by Dhekudis was introduced.[5] This new system was subsequently extended to all the Gujarát tálukas including the Jhálod Táluka of the Panch Mahals, the last settled in 1881.

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[1] Mr. Rogers' Report, No. 137 of 14th September 1854, on the original settlement of Dholka. (Dholka Revision Settlement Selection, No. CCXVII., page 102.)

[2] *Vide* footnote 1 to para. 24 in Section I. Assessment of Lands irrigated by Wells, &c.

[3] *Vide* paragraph 83, Colonel Anderson's Report, No. 151 of 29th January 1874, Hubli Revision Settlement Selection No. CXLVIII., page 124, and also Government Resolution No. 85, dated 17th January 1875, on the Revision Settlement of certain villages of the Bijápur District, paragraph 61.

[4] See Appendix D—Dhekudis.

[5] All lands capable of being irrigated from rivers, whether the "Dhekudis" actually exist or not, have been first assessed at dry-crop rates, and a separate water rate added, varying with the distance of each field from the source of supply, and according to the difficulty and expense of constructing the "Dhekudis." This rate can be immediately struck off in case the river should change its course. (Mátar Revision Settlement Selection No. CCCI. Colonel Prescott's letter No. 542, dated 1st December 1862, para. 11, sub-para. 3.)

4. It has been stated above that Jhálod was also the first táluka in Gujarát that was brought under Revision Settlement, and that it was in this táluka that the system of subsoil water classification was first introduced.

Extension of the subsoil water classification system to Dhekudiat lands in Jhálod Táluka, Panch Mahals.

5. It is to be noted that in Jhálod and also in the two other tálukas of the Panch Mahals (Dohad and Hálol) subsequently revised, the system of subsoil water classification was, following the analogy of wells, extended to lands watered by Dhekudis,[1] and this extension of the system was finally sanctioned by Government.[2]

Ditto in Dohad and Hálol, Panch Mahals.

6. This plan of Dhekudiat Settlement was, however, intended to be confined to the three tálukas named above. Referring to this point the Survey Commissioner, in his remarks on the Revision Settlement of the Hálol Táluka, wrote[3]:—

Extension of the plan to Hálol Táluka.

I would therefore urge the extension as a special case of the proposed 'Dhekudiat' Settlement to these villages also. Besides Dohad and Jhálod, this is the only other Gujarát táluka in which, under any circumstances, I would recommend the extension of this concession.

7. This recommendation was approved of and sanctioned by Government.[4]

Government order.

8. The next táluka in Gujarát that came up for Revision Settlement was Dholka in the Ahmedabad District. Here in conformity with the orders passed on the Hálol Settlement, referred to above, the Dhekudiat lands were not classed

Treatment of Dhekudiat lands in the Dholka Revision.

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[1] Paragraph 10 of Mr. Stewart's Report, No. 910, dated 3rd May 1884, on the Jhálod Revision Settlement; also paragraph 5 of Government Resolution No. 6015, dated 25th July 1884, on the Jhálod Revision Settlement.

[2] Such is the practical effect of the application in Dohad of the principle of subsoil water classification which has been recently very fully explained. The Commissioner of Survey has extended the principle to lands irrigable by water-lifts as well as to lands irrigable by wells. "The Commissioner, Northern Division, is disposed to consider this a needless sacrifice of revenue. It is true that the irrigation of land from a stream by means of a water-lift is not the utilization of an inherent advantage and this compromise of all claims of Government for a slight increase in the classification is not a necessary part of the application of the principle now in view. But the concession is recommended by the fact that the agricultural population is backward in civilization and agriculture little developed, and His Excellency in Council is willing to treat the water-lift assessment in Dohad as it was treated in Jhálod." (Extract paragraph 5 of Government Resolution No. 302, dated 13th January 1885, Dohad Revision Settlement Selection, No. CLXVI., page 83.)

[3] Paragraph 4 of Mr. Stewart's letter No. 681, dated 14th April 1895.

[4] Government Resolution No. 3997, dated 9th May 1885, paras. 3 and 4.

for the subsoil water advantages. Moreover, the Settlement Officer (Mr. Bulkley) proposed to assess them at separate water rates (on the system first introduced with the Mátar Táluka Original Settlement, and subsequently extended to all the Gujarát tálukas) in lieu of the existing "bag rates." The Acting Survey Commissioner (Mr. Ozanne), in submitting the settlement proposals to Government, strongly urged (1) the desirability of extending the subsoil water classification system to the Dhekudiat lands; and (2) recommended the retention of the existing "bag rates" increased by 25 per cent.[1] on account of "the rise in prices."

Survey Commissioner's objections to the proposed treatment.

His recommendations.

9. In handing up the above correspondence to Government, the Commissioner, N. D.,[2] after consulting the Settlement Officer (Mr. Bulkley) on the subject, supported Mr. Ozanne's recommendation on the first point, but as regards the second point advocated the adoption of the system of separate water rates in lieu of the existing bag rates. Mr. Stewart, who had in the meantime joined his appointment as Survey Commissioner, and to whom the papers were referred for opinion, expressed himself in favour of Mr. Ozanne's proposal on the first point only. Mr. Stewart wrote[3]:—

The Commissioner N. D.'s opinion on the above points.

> The only amendment he (Mr. Stewart) is prepared to receive is that the Dhekudiat lands should be classed for subsoil water advantages as in the case of rice lands and the resulting annas added to the soil classification by which step the lands will be placed on the same footing as other dry-crop lands, should they cease to be watered from Dhekudis.

10. The above points were finally disposed of by the following orders[4] of Government:—

Government orders on the subject.

> But there remains another class of irrigational privilege to be dealt with in the Dholka Settlement. This is the supply from rivers of water raised by the lifts known as 'Dhekudis.' This resembles 'Kacha' well irrigation, in that it involves an insignificant expenditure of capital, but it cannot be assessed by the valuation of subsoil water advantage, as it is a distinct privilege co-existing with that of subsoil water but entirely independent of it. It is proposed to substitute for the 'bag rate,' hitherto paid for water raised by

[1] Paragraph 17, Mr. Ozanne's Report. *Vide* Appendix (D) *re* Dhekudis.

[2] Paragraphs 14 and 15 of the Commissioner N. D.'s remarks on the Dholka Revision Settlement. *Vide* Appendix (D) *re* Dhekudis.

[3] Mr. Stewart's memorandum No. 1976, dated 3rd November 1887, page 150, Dholka Selection.

[4] Extract paragraph 6 of Government Resolution No. 796, dated 3rd February 1888, Dhulia Selection, No. CCXVII.

'Dhekudis,' a light 'Bágáyat' rate on all land irrigable from river banks with reasonable facility. These lands were not subjected by Mr. Bulkley to classification for subsoil water as other lands, no doubt in view of their liability to pay for the use of river water. But as they usually rank high in respect of facilities for well irrigation, and as their capacity for irrigation from river water is liable to interruption or modification as pointed out by the late Acting Survey and Settlement Commissioner (Mr. Ozanne), it is right that the permanent advantage of subsoil water-supply should be included in their permanent assessment. To this will be added a light assessment representing the additional privilege of irrigation by 'Dhekudi,' which may be liable to modification if the privilege is withdrawn by natural causes, or may be imposed on lands newly brought under 'Dhekudi' irrigation. The 'Dhekudiat' assessment has been carried out in accordance with rules which have stood the test of experience in previous settlements, and their application is well understood; but it is necessary that they should be very clearly formulated and recorded with the Director of Land Records and Agriculture and with the Collectors for guidance in dealing with river-bank lands which may gain or lose the capacity for 'Dhekudiat' irrigation, and it must be clearly borne in mind that after the subsoil water advantage of such lands has been classified and assessed the 'Dhekudiat' rate should be reduced by the amount of such assessment, as both water privileges cannot be exercised at the same time on the same land. In the case of the Dholka lands upon which the 'Dhekudiat' cess has already been laid, such portion of it as may represent the value of subsoil water privilege should be transferred to the permanent assessment due to soil only.

Settlement of the Dhekudiat question.

11. By the above Resolution Dhekudiat assessment was ordered to be calculated and adjusted as explained below :—

> That the lands watered by Dhekudis should be classed and assessed for subsoil water advantages as also at the Dhekudiat rate, and the assessment according to the latter rate should be reduced by the amount of the subsoil water assessment "as both water privileges cannot be exercised at the same time on the same land" and the balance left as the charge leviable on such lands.

Extension of the above principles to other tálukas.

12. In the other tálukas of Ahmedabad, revised after Dholka, Dhekudiat assessment was adjusted in the manner above explained, but in Mátar (the first revised táluka of the Kaira District) the question of the Dhekudiat assessment was again pressed on the attention of Government.

Reversion to Bag rate system proposed in Mátar, Kaira District.

13. In this táluka the Deputy Superintendent, Gujarát Survey, while proposing fixed water rates for the Dhekudis on the Sábarmati and the Watrak, recommended for the Dhekudis in all the villages (except one—Kanera) on the Khári river, the substitution of the bag rate system with a rate of Rs. 8 per bag. The question was again discussed at some length

[*vide* Appendix D] by the officers through whom the proposals passed, the Survey Commissioner strongly objecting to separate water rates and recommending the substitution of the bag rate system and the Collector advocating the former. In sanctioning the Settlement, Government passed the following orders[1] on the subject:—

Government orders regarding Dhekudiat assessment.

As regards the question of Dhekudiat assessment, the Survey Commissioner and Director of Land Records and Agriculture should be requested to calculate the subsoil water assessment at the rates sanctioned on the lands shown as subject to Dhekudiat assessment, and add the amount to the dry-crop assessment (shown in column 21 of Appendix P, deducted from the Dhekudiat figures in column 27) and report the result to Government. On receipt of this information, further orders can be passed as to whether the Dhekudiat assessment should be levied or not, and, if so, in what form.

Final orders of Government *re* Dhekudiat assessment.

14. On the information called for in the above orders being supplied, Government called for similar information relating to the other Gujarát tálukas previously revised, and on its receipt passed the following orders[2] on the subject:—

As regards the question of Dhekudiat assessment, it appears from the reports received that the difference between the Dhekudiat assessment and the dry-crop assessment including any increment on account of subsoil water valuation to which land may be liable is in the case of Mátar Táluka Rs. 582, and in the tálukas already settled Rs. 2,113 only, or Rs. 2,695 in all. Under these circumstances, it appears to Government that it will be better policy to forego this difference altogether than either (1) to maintain the watchfulness if it is to be written off as it should be, as often as, owing to changes in the river or other causes, water is no longer available, or at the risk of hardship to the occupants if that duty is neglected; or (2) to substitute a bag rate, as suggested by Mr. Ozanne, and thereby discourage the construction or use of Dhekudis. This course should be followed accordingly in the case of Mátar and in future settlements in Kaira. Lands assessed at Dhekudiat rates in the Ahmedabad District under Settlements already sanctioned should also be admitted to the benefit of these orders.

Extension of ditto to Kaira & Ahmedabad.

15. Thus, under these orders the adjustment introduced with the Dholka Revision Settlement between the assessment of subsoil water advantages and the assessment at fixed water rates of Dhekudiat lands was eventually dispensed with, and the former, with the dry-crop assessment proper, was retained as the charge leviable on such lands in all the tálukas of Ahmedabad previously

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[1] *Vide* paragraph 7 of Government Resolution No. 1082, dated 10th February 1894, Mátar Selection, No. CCCI., page 97.

[2] Extract paragraph 2 of Government Resolution No. 5870, dated 10th July 1894, on Mátar Revision Settlement, Selection No. CCCI.

revised. The same treatment was subsequently extended to all the Revision Settlements in Kaira. It is to be noted that by this arrangement Dhekudiat lands in these districts were put on the same footing with that of similar lands in the three tálukas (Jhálod, Hálol, and Dohad,) of the Panch Maháls previously revised.

Dhekudiat assessment in the Surat Tálukas.

16. The next district for revision was Surat, the Bárdoli Táluka being the first to be revised. In submitting the revision report of this táluka, the Survey Commissioner (Mr. Ozanne) made the following observations[1] with reference to Dhekudiat lands in this district:—

> The order * abolishing Dhekudiat applied only to Ahmedabad and Kaira. It did not apply to Surat. Such irrigation is not extensive in Bárdoli, but what there is must be taken into account. Major Prescott says of Chikli: 'The beds of the rivers are unchangeable, and Dhekudis, once erected, last for ever, as there is no fear of the water changing its course from one side of the river to the other.' This remark applies to all the Surat rivers except the Tápti, and no one erects Dhekudis on the Tápti.
>
> I have drawn up amended Dhekudiat rules and directed their application to all Surat, subject to such orders as Government may be pleased to pass on the point which I now raise in this report.

*Government Resolution No. 5870 of July 1894.

Ditto in Bárdoli Táluka.

17. Accordingly in Bárdoli Dhekudiat lands were classed in accordance with the amended rules[2] above referred to and assessed at separate water rates. This plan was sanctioned by Government,[3] and it has been extended to the Dhekudiat lands in other tálukas[4] of the Surat District since revised.

Ditto in other tálukas.

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[1] Extract paragraph 15 of the Survey Commissioner's letter No. S.—435, dated 19th February 1896, *vide* page 112, Bárdoli Selection, No. CCCLIX.

[2] These rules were sanctioned by Government Resolution No. 2384, dated 26th March 1897. *Vide* Appendix D, Dhekudiat.

[3] The proposals regarding the treatment of Dhekudiat lands are sanctioned by Government, but the Survey Commissioner should submit for approval the rules he proposes to apply. (Paragraph 9 of Government Resolution No. 713 of 28th January 1897.)

[4] The tálukas of Olpád and Chorási were dealt with after Bárdoli, but there were no Dhekudiat lands in any of them. In Chikli, which was revised next and in which about 900 acres were adjudged irrigable by Dhekudis, the Deputy Superintendent (Mr. Maconochie) proposed the same treatment of Dhekudiat lands as in Bárdoli. This proposal was finally sanctioned by Government in their Resolution No. 887, dated 3rd February 1899.

CHAPTER XIII.

Enhancements in Revision—

(*i*) *Limits to*—(*ii*) *Provisional relief from*—(*iii*) *Gradual levy of*—

In 1874 Government[1] called for a report on the condition of the Deccan peasantry. The Divisional Commissioner (Mr. Havelock) believed[2] that much of the impoverishment in the Poona and Sholápur Districts was due to the excessive enhancements made in recent revisions of rates in those districts, and proposed that an executive order should be passed limiting enhancements in future revisions to 50 per cent. on individual villages, and to 100 per cent. on individual survey numbers unless suitable explanation justifying a larger enhancement was offered.

Origin of the limitations to enhancements in revision.

2. About this time a remarkable fall in prices took place and as it appeared improbable that the high prices which, owing chiefly to the American war, had prevailed for some years past and on which the Revision rates of certain parts of Poona and Sholápur had been based, "would be maintained, it was deemed advisable to fix a limit beyond which increases at the Revision Settlements should not be allowed to go".[3] Accordingly after weighing the results of the experience of the first few Revision Settlements which had been introduced in Poona and Sholápur, Government issued their final orders—(1) for the limitation of enhancements in future Revision Settlements, and (2) for the reduction of the rates of the

Fall in prices about 1874.

Limitation of future enhancements and reduction in the existing rates in Poona and Sholápur.

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[1] *Vide* para. 10 of G. R. No. 707, dated 7th February 1874. *Vide* also para 3 of G. R. No. 1372, dated 17th February 1874.

[2] Revenue Commissioner S. D.'s letter No. 1466, dated 20th April 1874.

[3] (1) "Land Revenue, Bombay," by Alexander Rogers, Vol. II., page 143.

(2) "The first revisions were coincident with the beginning of a period of falling prices, the reaction from the inflation of trade during the American war and this fall continued up to the time of the famine of 1876-78. The revised assessments, which were low enough when judged by the high prices between 1860 and 1870, became nearly heavier as prices fell. Remonstrances were addressed to Government. Enquiry was made, and in 1874 orders were issued not only for the reduction of the rates of the revision settlements which had already been brought into force in Poona and Sholápur, but for the limitation of enhancements in future." (Speech by the Honourable Mr. Peile before the Legislative Council, page 14, Proceedings of the Legislative Council, Vol. XXIV, 1885-86.)

Revision Settlements already introduced in Poona and Sholápur. These orders[1] were as follows :—

Before proceeding to determine the limits of the increases to be henceforth imposed in Deccan collectorates, His Excellency the Governor in Council will record briefly the reasons which make it imperative that the right to revise past settlements should not be foregone.

In the first place, it must be borne in mind that the original assessments were imposed at a time when the country was in an extraordinary state of depression, when prices were extremely low, and when there were hardly any facilities of communication in the shape of wheeled carriage. It is unquestionable that in all these respects the condition of the country has materially improved. On these grounds alone it would not, in the general interests of the State, be just to waive the claim to the enhancements which are rightly due, and the liability to pay which has long since been anticipated by the people themselves.

General remarks as to enhancements.

But there is another important consideration which must not be overlooked. The earlier original settlements were effected before the survey system had been matured and organized, and before the officers and their establishments had acquired the necessary knowledge and experience. The work was consequently exceedingly imperfect as regards measurement and valuation. Without, therefore, abandoning the equitable principles which are the essence of the survey system, it is necessary to correct obvious errors in measurement and valuation ; and by this means to place the earlier settled districts on the same footing as those in which original settlements have been more recently introduced.

5. His Excellency in Council will now proceed to lay down the following precise rules as to limitation of increase. In doing so he has been influenced mainly by the consideration that it is not probable the higher prices which ruled during the last decade of the original settlements will be maintained :—

Rules as to limitation of enhancements.

1st.—The increase of revenue in the case of a táluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

2nd.—No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

3rd.—No increase exceeding 100 per cent. shall in like manner be imposed on an individual holding.

It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assessments out of the question, these excessive increases in individual cases will be found to be due to one of three causes—

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[1] Extracts from Government Resolution No. 5739 of 29th October 1874—Poona Settlement Selection, No. CLI., New Series.

1st.—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

Causes of excessive increases in individual cases.

2nd.—To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original assessment having been with or without permission encroached upon by the rayats and cultivated together with the original assessed numbers.

3rd.—To the alterations that have been made (1) by the adoption of a different valuation scale, and (2) by putting a higher value on the soils themselves.

[1] A consideration of the first cause turns mainly on the construction to be put on section XXX.[2] of the Survey Act, and on what are to be held to be improvements. It is well known that the practice in making these deductions was exceedingly lax and that much land really arable was deducted as unassessed, simply from its being then uncultivated and covered with bushes and grass. It is further well known that in the great majority of cases, the only outlay that has been incurred by the cultivator in bringing such pieces of land under the plough has consisted in the labour of breaking them up. But, on the other hand, the Survey Act does not prescribe that the expenditure from private resources should be more than a particular sum, while in very many cases it would be impossible to say that the reclamation had not cost more than was at first sight apparent. His Excellency in Council, on the whole, attaches such great importance to maintaining strictly the principle enjoined by law of non-assessment of improvements made by private enterprize, that he is pleased to direct that the same area shall be deducted from each number as unassessed as was allowed at the original settlement.

As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed by the Revision Survey, no matter what increase in assessment may thereby result.

As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that the then Superintendents of Survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However much, therefore, His Excellency in Council would wish to avoid extreme increases in the assessment on individual holding, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based, as far as possible, on correct and uniform data.

It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration will be required to be made at future revisions. Explanation on this point should, however, be clearly given in

Original classification not to be altered without due cause.

[1] This paragraph was subsequently cancelled by Government Resolution No. 4506, dated 10th August 1875.

[2] *Vide* para. 2 of Chapter XXI —Exemption from taxation of Improvements &c.

future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the last paragraph should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

If the above rules are adhered to the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for a particular period, such proportion of the increase in excess of 100 per cent. as may seem necessary ; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded.

Reductions in the revised rates already introduced.

Lastly, it remains to be considered how the revised assessments that have already been introduced in certain parts of the Poona and Sholápur Collectorates can best be assimilated with the rates that will probably be introduced elsewhere in these collectorates under the above instructions. In dealing with this question the fact must not be lost sight of that the work of the earlier settlements was characterized by greater defects in respect to both measurement and classification than that done after some experience had been acquired. It was therefore to be expected that larger proportionate increases would be obtained by the first than by subsequent revisions ; and the progressive decreases observable in the figures shown in the table in paragraph 2 are understood to be due chiefly to this cause.

After very careful consideration, His Excellency in Council is pleased to authorize the requisite reductions being made on the following principles :—

1*st*.—Portions of cultivated numbers hitherto unassessed are to be deducted, as laid down in paragraph 7 above, where it is practicable to do so.[1]

2*nd*.—When this has been done, the maximum rates of the táluka are to be so reduced as to bring the increase in the total revenue demanded of a táluka or group of villages within the limits of 50 per cent. This having been done, any case in which the increase in a village is still above 75 per cent. or in an individual holding above 100 per cent. should be specially reported for orders, with distinct recommendations from the Survey officers whether further alterations are necessary, and if so, how they should be effected.

His Excellency in Council is of opinion that for the reasons given in paragraph 12, this reduction will, in the cases alluded to, be sufficient.

Application of the limitation rules to Poona and Sholápur.

3. The above orders were intended to apply to Poona and Sholápur only and were strictly acted up to in those districts as explained below :—

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[1] This rule was subsequently cancelled. *Vide* G. R. No. 4506, dated 10th Aug. 1875, Chapter VIII. on Pôt Kharáb.

(1) In revisions effected after the passing of these orders enhancements exceeding the above limits were sanctioned only in exceptional cases and on full explanation of the reasons justifying them being given by the Settlement officers.

(2) In revisions already effected the assessments were brought within the limits laid down above

[1] (*a*) by reduction in the maximum rates, or

[2] (*b*) by reducing the maximum rates and also by lowering the classification valuation.

Limitations not observed in Násik, Dhárwár, Nagar and Bijápur.

4. It has to be observed that in other districts (Násik, Nagar, Bijápur, and Dhárwár), where revision operations were in progress, the limitations laid down for Poona and Sholápur were not strictly observed, and enhancements exceeding those limits were occasionally sanctioned by Government, after a full consideration in each case of the reasons explained by the Settlement officers to justify their proposals.

Correspondence between the Bombay Government and the Secretary of State on the subject of the limitations.

5. In 1879 the Secretary of State in reviewing [3] some of these settlements, called the attention of the Bombay Government to the subject of the limitations in these words:—

In 1874 the Government of your predecessor, Sir P. Wodehouse, believing that there was then a tendency in the Settlement Department to excessive enhancements of assessments on revision, enforced upon their officers the necessity of a policy of strict moderation, and with this view laid down rules for the limitation of enhancement, the most important of which was that enhancement in a táluka or group of villages separately revised should not exceed 33 per cent. * * *. Under these circumstances I should hardly have been surprised had your Government been disposed to go even further than that of your predecessor in enforcing upon your Settlement Department a policy of moderation. The reverse, however, appears to be the case. Almost every revision settlement report submitted to me during the last two years shows that the enhancement approved by you largely exceeds the amount which was pronounced by your Government to be a proper limit of increase.

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[1] *Vide* paragraphs 3 and 4 of Government Resolution No. 6516, dated 22nd November 1875, old Poona Selection, pages 384-385, Pábal Settlement.

[2] (1) Government Resolution No. 4515, dated 11th August 1875, Revenue Department, on theMádha Táluka, see old Sholápur Selection, page 142. (2) Government Resolution No. 4980, dated 9th September 1875, Revenue Department, on the Bhimthadi Táluka, old Poona Selection, page 283. (3) Government Resolution No. 5133, dated 9th September 1875, Revenue Department, on Pandharpur Settlement. (4) Government Resolution No. 5200, dated 11th September 1875, Revenue Department, on Indápur Settlement, Poona Selection. (5) Government Resolution No. 5874, dated 19th October 1875, on Sholápur Settlement, old Sholápur Selection. (6) Government Resolution No. 5875, dated 19th October 1875, on Bársi Settlement.

[3] *Vide* Secretary of State's Despatch No. 34 of 4th December 1879.

Reply of the Bombay Government.

6. In reply, the Government of Bombay pointed out in their Despatch No. 10 of 22nd May 1880, that the order of limiting the increase of assessment on revision was solely applicable to the Poona and Sholápur Collectorates, where it had been strictly adhered to. In the Despatch which followed (No. 36, dated 16th September 1880, para. 3), the Secretary of State wrote thus :—

You state that the orders of 1874 limiting enhancements to 33 per cent applied to Poona and Sholápur only and have in these districts been strictly observed. But the Government of 1874 certainly meant the spirit of these orders to be borne in mind in dealing with revisions *generally*, and what Lord Cranbrook pointed out was that, considering what has occurred since 1874, the policy of moderation might well have been carried still further than was contemplated by the Government of Sir P. Wodehouse.

Secretary of State's despatch on the subject.

7. After dealing with certain arguments of the Bombay Government, the Secretary of State proceeded to say (para. 10) :—

I am unable to satisfy myself that there has been no tendency on the part of your Settlement Department towards undue enhancements of assessments on revision. It is impossible for me to lay down, nor is it desirable for reasons which you have stated very clearly, that you should lay down any hard-and-fast rule limiting the extent of future enhancements. But I desire that your Excellency's Government will carefully watch and restrain that tendency, always bearing in mind that the worst effect of under-assessment is a loss of revenue, possibly to some degree compensated for by an increase of wealth among the people, while over-assessment, even when not excessive, is sure to produce a material deterioration of agricultural and general prosperity.

Action by the Government of India.

8. Whilst the above correspondence was going on between the Secretary of State and the Bombay Government, the Government of India, —whose attention had already been drawn to the subject of enhancements in Revision Settlements in the Deccan Districts by the report of the Deccan Rayats' Commission and also by the Revision Settlement Reports of certain tálukas since revised—were concerting measures for giving a general relief to the districts that had already been revised and also to those which were about to be revised, and eventually in their Despatch to the Secretary of State, No. 4, dated 17th March 1880, made the following recommendations on the subject :—

Provisional relief recommended by the Government of India.

We recommend that operations for revision and enhancement of the land revenue assessments in the four districts of Poona, Sholápur, Ahmednagar, and Sátára be postponed for a period of 5 years. We recommend also that the revisions of assessments made in parts of these districts since 1875 be re-considered, and that wherever any large proportion of the rayats are in a depressed and indebted state, the collection of enhanced revenue under the new assessments be suspended for a period of five years.

9. The Secretary of State, however, did not approve of the above recommendations at first, but subsequently, proceeding on the lines therein indicated, issued in his Despatch No. 45, dated 11th November 1880, the following orders :—

Provisional Relief—Secretary of State's orders as to 3 years' remission.

That in all Revision Settlements which had been made up to that time a remission should be granted on each holding for a period of 5 years, so that the enhancement of assessment on the tract should be brought down within 20 per cent., and that in all revision Settlements falling due within 5 years,[1] a similar limitation should be enforced.

10. With a view to give effect to the orders of the Secretary of State, the following letter[2] was addressed by the Bombay Government to the Divisional Commissioners (C. D. and S. D.) :—

Instructions to the Divisional Commissioners.

It has been decided, with regard to the after-effects of the past famine and the present low range of prices of agricultural produce, to give the agriculturists some temporary relief from enhancements of the land revenue on revision.

To effect this object it is ordered that wherever a revision settlement (*i.e.*, a settlement effected on the expiration of the term of the first regular settlement based on the revenue survey) has been made, such an uniform remission shall be given on each 'Kháta' or holding, as will bring down the enhancement caused by the revision on the entire táluka or group of villages included in each revision, to about 20 per cent. advance upon the old assessment. To illustrate my meaning by an example : in Parasgad the total enhancement effected by the revision on fully assessed land was from Rs. 1,20,669 to Rs. 1,71,082 or 41 per cent. A remission of 2½ annas per rupee of the new assessment will reduce it to about Rs. 1,44,350 or rather less than 20 per cent. above the original assessment.

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[1] On a remonstrance from the Bombay Government this period was subsequently reduced to three years by Despatch No. 13, dated 31st March 1881.

[2] (1) Extracts from letter No. 2468, dated 3rd May 1881.

A copy of this letter was forwarded to the Survey Commissioner with the following letter :—

"I am directed by His Excellency the Governor in Council to forward, for your information, copy of a letter addressed to the Commissioners of Divisions in which revised settlements have been introduced, relating to a remission of part of the enhanced assessment for three years beginning with the current revenue year 1880-81. I am to inform you that the measure of relief therein described will be applied to future revision settlements to be made in the course of the three years above indicated in the following way. You will make your proposals for further revision settlements precisely on the same basis as heretofore, and submit them to Government in the usual way. Government will then if, on considering your proposals, they sanction an ultimate and permanent enhancement in excess of 20 per cent. on the original assessment, pass such orders as may seem to them required as to the date on which the revised assessment shall be introduced and the rates of assessment which shall be levied intermediately.

2. I am to state that the orders for remission do not apply to Sind."

[Government letter No. 2503, dated 5th May 1881.]

You are therefore required to take each revision settlement separately, to show the amount of the original and revised assessments, what was the percentage rate of enhancement, and what sum you propose to remit in each rupee of assessment to bring the enhancement on the whole táluka or group to about 20 per cent. advance on the original assessment. After the rate of remission per rupee has been sanctioned by Government it will have to be publicly notified in the tálukas concerned, and orders will have to be issued for the necessary adjustments in the village accounts.

If in any village the total assessment was not raised more than 10 per cent. by the revision settlement, the figures for the village are to be submitted separately for the orders of Government.

The rate of remission on each rupee of assessment should be fixed in even quarter annas and should not in any case contain a smaller fraction of the rupee than the quarter of an anna.

I am to add that this remission, the reasons of which should be explained to the rayats, is to have effect for three years, of which the current revenue year, 1880-81, is to be the first. You will observe the necessity for the greatest activity in carrying out this measure in order that the remission for 1880-81 may be adjusted before the end of the revenue year.

With reference to the statements called for of original and revised assessments of each individual holding, I am to say that His Excellency in Council desires by means of these statements to note the amount of remission made under these orders in individual cases, and that these statements should be submitted to Government with your remarks as to the wealth or poverty of each rayat after the annual amount of remission on each holding has been ascertained and entered in a column to be added for that purpose.

His Excellency in Council desires that it may be distinctly understood and made publicly known that this remission is to be regarded strictly as an occasional gift by Government to the rayats who will benefit by it, and not in any way as a reconsideration or reduction of the revised assessments, which will be levied in full after the period of remission expires.

I am to state that these instructions extend to revision settlements, if there be any, the introduction of which has been sanctioned and directed, but which have not been actually put in force.

Exposition of the policy of Government as to taxation of improvement.

11. For the specified period of 3 years the attention of Government was directed to carrying out these orders, and for a year afterwards to considering whether or not the revised rates should be reverted to at the end of the time. In one or two cases the revised rates were modified before their full application was again authorized. But the end of the remission period was coincident with considerable agitation in the public Press on the subject of the assessment of land improvements, and especially the taxation of wells, and (in March 1884) it was deemed advisable by Sir James Fergusson's Government to issue a complete re-statement of its land policy in a form which would leave no doubt as to its straightforwardness

and fixity. In Government Resolution No. 2619,[1] dated 26th March 1884, opportunity was taken, among other measures of policy, which had gradually been attracting attention, to make the limitations which had been applied to the districts of Poona and Sholápur in 1874 applicable to all Revision Surveys in other parts of the Presidency.[2]

1874 limitations made of general application.

12. By the above Resolution the limitation rules of 1874 were made of general application without modification, except as regards Pôt Kharáb deductions. The whole question of these deductions was dealt with as a separate subject in the Resolution.[3]

Why the limitation rules were not made of general application before 1874.

13. As to the reasons why the above limitations were not made of general application before 1884 the Resolution continued :—

These rules have not been formerly extended beyond the districts for which they were framed. The reason of this is to be found in the imperfection of the measurement and classification done in the earliest years of the survey. The revision of the earliest original settlements has however been effected, and the limits above set forth can now be adopted, as in fact they have been in the revision settlements of the past two years, without injustice to the public interests. His Excellency in Council is therefore now able to direct that these limitations of enhancement shall be observed in the revision of all original settlements of which the term expires after the revenue year 1883-84.

The chief principle underlying the limitation rules explained.

14. It will be noticed that as regards increases on individual holdings the principle laid down by the above orders for the guidance of the Settlement officers was that " the fixed standard of valuation must not be abandoned, but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded," leaving it to Government " to remit wholly or in part or for a particular period, such proportion of the increases in excess of 100 per cent. as may be necessary."

The principle given effect to in Igatpuri for the first time.

15. To give effect to this principle, Government in their Resolution on the Revision Settlement of the Igatpuri Táluka (Násik District), which was effected in the following year (1885) and in which owing to " both a rectifying of classi-

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[1] *Vide* Appendix A. to Chapter XXI Exemption from taxation of Improvements &c.

[2] *Vide* extracts from G. R. 5739, dated 29th October 1874, under para 2 *supra.*

[3] *Vide* paras 13 @ 16 of G. R. No. 2619, dated 26th March 1874—Appendix A to Chapter XXI , Exemption from taxation of Improvements &c.

fication and an enhancement of assessment on general grounds, the increase in many cases was very considerable," [1]prescribed another set of limitations referring to enhancements in individual holdings. The following is the extract from the Resolution on the subject:—

His Excellency in Council is pleased to direct that, while the A'kárbands should, in all cases, be made out according to the full sanctioned rates, it should be notified that enhancement in excess of 4 annas in the rupee (or 25 per cent.) of the assessment on a holding will be remitted for the two first years of the revised settlement, enhancement in excess of 8 annas in the rupee for the third and fourth years, and enhancement in excess of 12 annas in the rupee for the fifth and sixth years of the revised settlement, so that the cultivators may adjust themselves to the increased payment by degrees.

The Igatpuri concessions and the extent of their application.

16. This system of concessions (which being first introduced at the Revision of Igatpuri, is called the "Igatpuri concessions") was, under the orders noted in the margin, extended to all future[3] Revision Settlements in the Deccan and Southern Marátha Country Districts.

[2] Government Resolution No. 2981, dated 20th April 1886, Jámkhed Revision Settlement.

Revisions in the Konkan and the Gujarát Districts.

17. About two years after, Revision Settlements began in the Konkan and the Gujarát Districts. The system of relief above referred to has, with certain modifications explained in the following paragraphs, been extended to the Revision Settlements in these districts also.

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[1] *Vide* paragraph 12, Government Resolution No. 3541, dated 4th May 1885, Igatpuri Selection.

[2] Further orders on this subject were passed in Government Resolution No. 1899, dated 13th March 1894, on the Sátára Revision Settlement.

[3] I.—In the case of the 25 villages of the Haveli Táluka (Poona District) revised in 1890, Government ordered an exceptional treatment in these words:—"The rates should be introduced subject to the condition that $\frac{1}{6}$th of the assessment on each field will be remitted throughout the currency of the settlement." (G. R. No. 4695, dated 7th July 1890.)

II.—It has been pointed out by the Survey officers that the literal carrying out of the Haveli Táluka order above referred to will not have the effect intended, but will result in some cases in the enhancement still remaining considerably above the percentage desired, and in others in bringing it down far below that standard. In addition to this, it will violate in some cases the supplementary rule that the increase in any single village may be as high as 66 per cent. Notwithstanding this remonstrance, the Bombay Government have simply adhered to their first order, and assigned no reason for doing so. (The Land Revenue of Bombay by Alexander Rogers, page 152.)

The Konkan Districts.

System of concessions adopted in the first Revision Settlement in the Konkan (Khálápur).

18. In the Konkan, the villages comprised in the Khálápur Petha, táluka Karjat, of the Kolába District, were the first to be brought under the Revision Settlement. In some of these villages the increases exceeded the prescribed limits, but as they were chiefly due to the adoption of the correct standard of classification for lands wrongly classed as varkas at the original settlement they were sanctioned. With regard to increases in individual holdings, the Survey Commissioner recommended a plan of remission somewhat different from the "Igatpuri concessions" adopted in the Deccan and Southern Marátha Country. The Survey Commissioner wrote[1]:—

In the system recently applied to the Deccan Revision Settlements[2] the full increases are reached in three periods of two years each, but it will be sufficient in the Konkan Districts to allow two periods of three years each, thereby avoiding one change of calculation. I would advise that for the first three years increased demands should be levied in full, provided they do not exceed 33 per cent. and for the succeeding three years, provided they do not exceed 66 per cent., the full increase being levied at the end of the second triennial period. In this way large increases will be sufficiently tempered to the occupants in this highly cultivated tract where drought is comparatively unknown and where failure of crops is altogether exceptional.

Government sanction the suggested scheme.

19. Government sanctioned[3] these recommendations in the following words:—

There is a consensus of opinion that some relief might reasonably be given during the first year of the new settlement to occupants whose assessment has been largely enhanced. As a large portion of such enhancements will be due to the assessment for the first time of rice lands, the fruits of which the occupants have long enjoyed free of all charges, there is scarcely a necessity for the same amount of liberality which has been shown at the time of recent Deccan Settlements, and the suggestion made by Mr. Stewart * * * may be accepted.

Its application to Karjat.

20. The next táluka for Revision was Karjat. Here too the increase in one or two villages was in excess of the sanctioned limit, but as it was due to the same causes as those in Khálápur, it was sanctioned by Government. With respect to the increases in individual hold-

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[1] Paragraph 55 of the Survey Commissioner's letter No. 981, dated 22nd May 1888. Khálápur Revision Settlement Selection, No. CCXXIII, page 247.

[2] *Vide* paragraph 9 of Government Resolution No. 2981, dated 20th April 1886.

[3] Paragraph 15 of Government Resolution No. 5856, dated 30th August 1888, Khálápur Revision Settlement Selection, No. CCXXIII, page 262.

ings Government sanctioned the extension of the Khálápur scale to this táluka.[1]

Ditto to Panvel.

21. Then came up the Panvel Táluka of the same district (Kolába) for revision. Owing to the peculiar circumstances of this táluka the first two of the general limitations, *viz.* (1) 33 per cent. in a group and (2) 66 per cent. in a village, could not be adhered to. This departure was sanctioned[2] as a special case by Government in these words:—

In accordance with Government Resolution in the Revenue Department, No. 5739, dated 29th October 1874, a regulation has hitherto been in force and has been carefully adhered to, that in the case of assessment being raised in the course of a Revision Survey Settlement the increase of revenue in the case of a táluka or group of villages brought under the same maximum rate shall not exceed 33 per cent. In the present case the increase is 44·8 per cent.; it is chiefly due to the largely increased assessment of the varkas lands, the causes of which have been fully explained in paragraph 12.[3]

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[1] Government Resolution No. 1315, dated 16th February 1889.

[2] Paragraph 17 of Government Resolution No. 7166, dated 8th September 1892, Panvel Revision Settlement Selection, No. CCLXIV, page 122—123.

[3] The next lands to be considered are the varkas lands. At the original survey these lands were considered capable of only producing materials to be used as ash manure for the cultivation of the rice lands and were consequently assessed very low, *viz.* at 4 annas per acre for coast villages and 3 annas per acre for inland villages. It was only on the islands of Uran, Naveh, and Elephanta that higher rates were imposed; these rates were Re. 1 and Rs. 2. But since the original survey was introduced, circumstances have very much altered. The great demand for fodder on the other side of the harbour, *viz.* at Bombay, has given the varkas lands a value which was not taken into consideration thirty-five years ago. The natural advantages which Panvel has for sending grass by boat to Bombay, have given it the command of the Bombay grass market, and have placed the exporters of grass in the north of Sálsette, the south of Bassein, and the south-west of Bhiwndi at a great disadvantage. The grass trade of Panvel is now to a very great extent in the hands of large broker firms in Bombay; in few cases have the varkas lands remained in the hands of the rayats. The value of grass has increased greatly of late years; the price is now 60 or 70 per cent. higher than it was five years ago. The cost of cutting the grass and exporting it to Bombay is calculated at Rs. 8-5-0 per 1,000 bundles. The average price in Bombay is nearly double this sum. Not only have the varkas lands thus risen in value as forage-producing lands, but they have also of late years been largely used for growing mangoes, another most lucrative industry. The value of grass and mango cultivation is shown by the fact that the up-land dry-crops are disappearing in many villages, the lands on which they formerly grew being devoted to the production of grass and mango trees. At the original survey the rabi lands were classed separately from the varkas lands; in the papers now before Government it is proposed to class these two kinds of land together. The rabi lands under the old Survey Settlement bore a maximum rate of Rs. 1-12-0 in the village of Panvel and of Rs. 1-8-0 in other villages. The advisability of keeping the two classes separate or of throwing them into one has been fully discussed by the Acting Superintendent of Survey and the Survey and Settlement Commissioner, and after perusing the reports before him His Excellency the Governor in Council is of opinion that the proposed change is desirable. Having regard to the greatly increased value of grass lands and to the

In the peculiar circumstances of the Panvel Táluka, Government considered that they were justified in approving the proposed increase of assessment on the varkas lands, and holding this view, they addressed Her Majesty's Secretary of State, who has, as a special case, sanctioned[1] the abrogation of the general rule in dealing with this Revision Settlement. The proposed rates may accordingly be introduced.

With regard to the third limitation (increases over 100 per cent. in individual holdings) the Khálápur and Karjat scale of concessions was extended[2] to this táluka.

Ditto in Pen.

22. Pen was next revised and was dealt with in the same manner as Panvel both with respect to the limitation as to increases in individual villages and the concessions as to increases in individual holdings.[3]

Alibág—special treatment for.

23. In the táluka next revised—Alibág—while the increases exceeding the general limitations were dealt with as in Panvel and Pen previously settled, with regard to increases in individual holdings a different plan was sanctioned on the recommendation of the Survey Commissioner. The Superintendent proposed the adoption of the Khálápur and Karjat scheme of concessions, but the Survey

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fact that dry-crops are in some cases being given up to make way for grass and mangoes, these staples of cultivation being more profitable than that of the poorer class of rice, Government feel justified in very largely enhancing the rates of rabi and varkas lands." [Extract from paragraph 12 of Government Resolution No. 7166, dated 8th September 1892, Panvel Revision Settlement Selection, No. CCLXIV, pages 120-121.]

Assessment of Varkas land in the Panvel Táluka.

[1] I have considered the papers received with your Excellency's letter No. 15, dated the 10th June 1892, concerning the revised assessment of the Panvel Táluka. For the reasons explained in those papers, I agree in your view that the limits of 33 per cent. and 66 per cent. on revised assessments may be set aside in assessing the varkas lands of Panvel on the ground that the grass or hay crop grown on these lands for the Bombay market constitutes a valuable new agriculture asset, which was hardly in existence at the time of settlement of 1856-57.

At the same time I am not prepared to sanction, nor do I understand you to propose, the general abrogation of the rule which has had salutary effect in restricting land revenue enhancements during the past eighteen years. Departure from that rule should be permitted only in cases where clear and strong justification can be shown, as in the case of the Panvel Táluka. [Extract paragraphs 1 and 2 from the Despatch from Her Majesty's Secretary of State for India quoted in the preamble of Government Resolution No. 7166 of 8th September 1892, Revenue Department.]

[2] His Excellency the Governor in Council is pleased to direct that the concessions sanctioned in paragraph 15 of Government Resolution No. 5856, dated 30th August 1888 (Khálápur Revision Settlement), should be extended to the Panvel Táluka. (G. R. No. 6706, dated 15th September 1893.)

[3] Paragraphs 10 and 18 of Government Resolution No. 2064, dated 19th March 1894—Pen Revision Settlement Selection.

Commissioner (Mr. Ozanne) recommended a new plan instead, in the following words:—

[1] I would propose the following rules as regards the gradual levy of enhancement under the principles accepted by Government.

In the Konkan, the Survey number is not the unit of assessment but the pôt number in rice, rabi, and garden, and the phalni tukda in varkas. The survey number in the Konkan is an aggregate of survey numbers as defined by law.

Rules.

Rules for the calculation of Remission Statements.

1. The enhancement on revision in any pôt number or phálni tukda, if in excess of 25 per cent., shall be leviable up to 25 per cent. in the first two years of the new lease, up to 50 per cent. in the two years following, and so on without limit.

2. The Superintendent shall, at the introduction of the settlement, provide the Collector with an additional statement to accompany the Súd, in which he shall show year by year how far the enhancement on any Survey unit shall be taken. This statement shall include all such units where the enhancement from whatever cause is in excess of 25 per cent.

3. The Súd itself shall show only the full assessment. The temporary remissions under these rules shall be entered as "remissions according to the Settlement" in the annual village papers.

Government orders on the subject.

24. Government sanctioned [2] the above plan. In a subsequent Resolution [3] the following detailed rules for the preparation by the village officers of the statements of remissions to be granted under that plan were sanctioned:—

In cases of survey numbers, &c., in which the old *ákár* is *nil*, the new *ákár* has to be taken at once, and therefore no calculation regarding remission will be necessary. This could only happen where land formerly entered as Government pôt kharáb has now been occupied and made into survey numbers, &c.

In cases where a survey number has not been divided into *phálni tukdás*, but where the shares are shown *annávár*, the remission admissible should be calculated on the whole survey number, which is the unit.

In calculating the annual increment to be taken, all pies to be eliminated and the higher annas taken.

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[1] Extract paragraph 14 of the Survey Commissioner's letter No. $\frac{S.}{240}$ of 31st January 1894, page 148 of Alibág Revision Settlement Selection, No CCXC.

[2] *Vide* paragraph 8 of Government Resolution No. 4380, dated 17th May 1894.

[3] Government Resolution No. 1218, dated 13th February 1895, Alibág Revision Settlement Selection, No. CCXC.

Where in the old assessment pies are shown, the old *ákár* is to be taken with pies eliminated, the higher annas being taken as the old *ákár* for the purposes of calculating remissions.

Where an old number has been divided into several new numbers or pôt numbers, the remission permissible should be calculated on the old number as compared with the aggregate of new numbers or pôt numbers and the amount of remission apportioned by rule of three according to the assessment on the new divisions. The same rule has to be followed in calculating remission on new survey numbers made of two or more old divisions.

NOTE.—It must be clearly understood that for the purposes of the next revision, the full recorded assessment, whether it has or has not become leviable in full by the date on which the present guarantee expires, will be treated as the present assessment of the number or *phalni tukada* and that whatever revised assessment may then be placed on it will become leviable at once.

GUJARA'T DISTRICTS.

First Revision in Gujarát, Dholka Táluka.

1 Chandisar, 2 Adásar.

25. In Gujarát, Dholka, of Ahmedabad, was the first táluka brought under a regular[1] Revision Settlement in 1887. In this táluka, with the exception of the two villages noted in the margin, the general limitations were strictly adhered to. In these villages, where owing to the corrections[2] of the old classification, the increase resulting from

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[1] The revision of the Panch Maháls tálukas (Jhalod, Dohád, and Hálol), which was effected before that of Dholka was not considered a regular revision in that it was based on the original survey field work without any revision or correction. Besides, there were no cases of enhancements exceeding 25 per cent. in any of these tálukas.

[2] The undersigned believes that no re-adjustment of the rates (by which he understands rates on the lands assessed as bháta) proposed for either Chandisar or Adasar can be made that will alleviate the excessive pressure of the proposed enhancement (either on the villages as a whole or on individual holdings) sufficiently to bring the increases within the prescribed limits of 66 and 100 per cent. respectively, without being positively inequitable in relation to the revised assessment of similar bháta lands in other villages of the táluka, if these be retained unmodified. There is no remedy for the case in the direction of reduction of maximum rates on bháta lands, and if the present holders of such lands in Chandisar and Adasár object to retain them when assessed at the rates proposed, they will have to relinquish them, in which case all such survey numbers will be dealt with in future in accordance with the orders of Government in paragraph 3 of its Resolution No, 603, dated 1st February 1873. Government can, if it see fit, alleviate the excessive pressure on those individual holdings which are not relinquished at the introduction of the revised settlement, by extending to them concessions of the nature of those which are granted under paragraph 11 of its Resolution No. 3541, dated 4th May 1885, passed on the proposals for the revised settlement of Igatpuri Táluka of the Násik Collectorate. The undersigned did not offer any suggestions on this subject in his report, because he did not consider the case in question a parallel one to that of the revised settlement of the Igatpuri Táluka and other subsequent revision settlements effected in the Deccan. (Commissioner N. D.'s No. 3191, dated 11th October 1887, Dholka Revision Settlement Selection No. CCXVII, page 157.)

the revision rates was very considerable, Government sanctioned a plan of gradual levy in these words[1]:—

In the case of villages such as Chandisar and Adásar, in which the enhancement of demand is very considerable, the increase should be levied by triennial increments of 25 per cent.

The scheme of concessions sanctioned for the two villages above referred to was subsequently[2] extended to all the remaining villages of the táluka.

26. In the marginally noted tálukas revised after Dholka, while the question as to the general limitations[3] was discussed and dealt with on the merits of each táluka, that relating to the gradual levy of enhancements in individual cases was separately disposed of by special orders in each case as shown in the margin.

Concessions in other Tálukas of Ahmedabad.

Name of Táluka.	Nature of concessions allowed.	Government Resolution sanctioning the concessions.	Name of Táluka.	Nature of concessions allowed.	Government Resolution sanctioning the concessions.
Dhandhuka .	Biennial*.	2528, dated 11th April 1890.	Ghogo ...	Biennial...	1780, dated 4th March 1895, R.D.
Daskroi ...			Sánand ...		
Viramgám...	Do. ...	1863, dated 12th March 1891.	Parántij ...	Do ...	3964, dated 6th May 1892.

*N.B.—In the case of these two tálukas the increases on individual holdings in excess of 100 per cent. were as a special case entirely remitted, as the number of such holdings was only 64. (G. R. No. 2528, dated 11th April 1890.)

27. In the tálukas of Kaira revised up to 1894, while the question as to the general limitations was dealt with as in the case of the Ahmedabad tálukas, no question was raised nor were any orders passed at the settlement as to the gradual levy of enhancements in individual holdings.

Extension of the concessions to the Kaira Tálukas.

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[1] *Vide* para. 17 of G. R. No. 796, dated 3rd February 1888, R. D., Dholka Selection.

[2] *Vide* G. R. No. 1693, dated 13th March 1888.

[3] In some tálukas while enhancements exceeding these limitations were sanctioned only on detailed reasons justifying them being given by the Settlement officer (as in the case of Daskroi Táluka—Government Resolution No. 4475, dated 22nd June 1889), in others they were brought down within the sanctioned limits by lowering the maximum dry-crop or water rates. *Vide* (1) Government Resolution No. 3606, dated 23rd May 1890, on the revision settlement of the Viramgám Táluka, Ahmedabad District; (2) Government Resolution No. 5928, dated 12th July 1894, on the revision settlement of the Mehmadabad Táluka, Kaira District; (3) Government Resolution No. 2373, dated 23rd March 1895, on the Revision settlement of the Nádiád Táluka, Kaira District.

General.

28. About this time, at the instance of the Legislative Council, Government referred,[1] for the opinion and report of the Survey Commissioner and the Commissioners of Divisions, certain questions regarding the nature and scope of the two sets of limitations, *viz.* (1) the 1884 limitations of 33 per cent. on groups and 66 per cent. on individual villages, and (2) the Igatpuri and the Karjat concessions as to remissions on 25 and 33 per cent. scales respectively in individual holdings.

Questions *re* nature and scope of limitations and concessions.

29. On receipt of the reports and opinions of these officers the following clear orders[2] on the subject of these limitations and concessions were passed :—

Final orders of Government on the subject.

On a careful consideration of the questions raised in the letter from the Survey Commissioner and Director of Land Records and Agriculture, No. S—2989, dated 21st December 1893, His Excellency the Governor in Council has come to the conclusion that the Igatpuri concessions and other similar orders must be read with, and not as intended to cancel the limitation orders[3] of 1874 and 1884, which, so far as they relate to cases of individual enhancement, expressly lay down the principle that when standard of valuation has been fixed with due regard to the general instructions laid down, and after due consideration of special circumstances involving a departure from the classification values of original settlements, it is not to be abandoned in order to prevent excessive individual increase, that it will be at the option of Government to remit wholly or in part or for a particular period such proportion of the increase in excess of 100 per cent. as may seem necessary, but that the correct value of the land must be carefully ascertained on a uniform basis and the proper assessment thereon duly calculated and recorded (*vide* paragraph 36 of G. R. No. 2619, dated 26th March 1884).

The Igatpuri concession was concerned primarily with remissions of enhancements below 100 per cent., but there is nothing inconsistent either with the letter or with the spirit and intention of the limitation orders, in applying it with or without modification to enhancements in excess of that limit. When it has been applied as it stands, its effect is that up to 75 per cent. enhancements are to be carried into effect by three periodical increments of 25 per cent., spreading over six years, after which the full assessment, whether it involves an enhancement of more than 100 per cent. or not, is to be levied in full. The special rules applied to the earlier Konkan revision settlements are similar in character, though the increments rise by 33 per cent., spread over six years, after which the full assessment is recoverable. Under both, the unit of calculation is the kháta. Elsewhere than in the Konkan, individual enhancements in excess of 100 per cent. have been rare

[1] Government memorandum No. 8769, dated 29th November 1893.

[2] Government Resolution No. 1780, dated 4th March 1895.

[3] Government Resolution No. 5739, dated 29th October 1874, and Government Resolution No. 2619, dated 26th March 1884.

and unimportant. But in the Konkan, owing chiefly to the considerations affecting the assessment of varkas land which the Secretary of State has recognized as affording valid grounds for exceeding the ordinary limits of táluka enhancements, they are both numerous and important, and the relief afforded by the rules above described does not appear from the reports now before Government to be adequate in cases where the enhancement over 66 and 75 per cent., as the case may be, up to which remissions are allowed, may sometimes itself amount to 300 or 400 per cent. In such cases further relief can be given either by remitting for the whole term of the settlement any excess over 100 per cent. or such other limit as may be fixed for the purpose, or by continuing the process of levying it by periodical increments until the full recorded assessment is reached.

[1] "2. The latter plan has already been adopted in the case of the Alibág revision settlement, and has been applied to the number or phalni tukda instead of the kháta as the unit of calculation. This method of calculation not only covers every case in which the enhancement calculated on the kháta would exceed the limit contemplated by the orders of 1884 quoted above, but involves the granting of considerable remissions to which the occupant would have no claim on the kháta basis, and it should therefore be accepted as sufficiently meeting the equity of the case without the abandonment of the revenue fairly leviable according to the accepted standard of assessment, which would be the case if the relief were given by remitting for the whole term of the settlement any excess over 100 per cent. His Excellency the Governor in Council is therefore pleased to direct that the plan adopted in the case of the Alibág revision settlement should be followed in all future Konkan settlements. Orders as to the details of its application have been issued in Government Resolution No. 1218, dated 13th February 1895.[2]

"3. In regard to the settlements in Khálápur, Karjat, and Panvel, where remissions calculated on the kháta are being given only until 66 per cent. is reached, His Excellency the Governor in Council considers that it will be better simply to continue the 33 per cent. increments triennially till the settlements expire or the full assessment is reached, on the principle adopted in the Alibág settlement, but without altering the method of calculation on the kháta as described by the Collector of Kolába in paragraph 11 of his letter No. 1211, dated 22nd February 1894.[3]

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[1] The meaning of the order in paragraph 2 of Government Resolution No. 1780, dated 4th March 1895, that "the plan adopted in the case of the Alibág revision settlement should be followed in all future Konkan settlements" is that the remissions should be continued until the maximum assessment is reached or until the period of guarantee expires, instead of ceasing after the sixth year as in the case of concessions formerly granted. But in Alibág it was ordered, perhaps by oversight, that the increments should rise by 25 per cent. in biennial periods, whereas it appears from Government Resolution No 5856, dated 30th August 1888 (paragraph 15), that the intention was that in the Konkan the scale of increase should be 33 per cent. in triennial periods. There is not a very material difference in the results between the adoption of a 25 per cent. scale with biennial periods and of a 33 per cent. scale with triennial periods, but the latter is slightly more favourable and should be adopted in Kalyán and Murbád as well as in other Konkan tálukas in which revision settlements are hereafter introduced. It was not intended by Government Resolution No. 2827, dated 10th April last, that the increments on a 33 per cent scale should take place in biennial periods. (Government Resolution No. 6875, dated 6th September 1895.)

[2] *Vide* footnote to paragraph 23.

[3] The method adopted here in making these remissions is as follows. It entails a good deal of labour, but I do not know of any scheme of partial remissions which would not. At the time of doing the annual Jamábandi, every kháta is examined to see whether it consists of the same survey numbers and pot numbers as last year or not. If it does, of course the remission follows easily according to the rules. If it does not, if there is a change in the ledger account by

"4. These orders are not intended to affect those in force in Kánara[1] as reported by Mr. Davidson in his letter No. 1224, dated 13th March 1894, nor, except so far as Konkan districts are concerned, the general order given in Government Resolution No. 2981, dated 20th April 1886, as to the extension, in the absence of special instructions to the contrary, of the

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the addition or the relinquishment of a survey number or pôt number, then the assessment of the altered holding, according to the old rates, is carefully compiled and compared with its assessment according to the new rates, and remission is then granted or refused according to the rules. It amounts in brief to this that during the period of remissions (at present six years) every ledger account has to be examined with particular care at the annual Jamabandi, and in every case in which a kháta is found to have undergone a change, the altered kháta is treated as if it had been in existence at the time of the first levying of the new rates, and ever since. For example, in Karjat in 1889-90 (the first year of the new assessments), A had a kháta assessed at Rs. 100 old rates, Rs. 145 new rates. In 1 89-90, 1890-91, 1891-92 he would pay Rs. 133 each year and thenceforth Rs. 145 if the kháta remained unchanged. But in 1891 92 he is found to have taken up a number assessed at old rates Rs. 20, at new rates Rs. 60. In 1891-92, therefore, his kháta is of Rs. 120 old rates, Rs. 205 new rates. Therefore in 1891-92 he will pay Rs. 159 6-0; in 1892-93, 1893-94, 1894-95, he will pay Rs. 199-2-0, and thenceforth Rs. 205. After six years of course no remissions being allowed, he will pay full assessment at new rates on whatever numbers he may hold in his kháta. [Extract para 11 of the Kolába Collector's letter referred to above.]

[1] The orders in force in Kánara were as follows:—

1st.—In the villages below the Ghâts, in respect of the season following the introduction of a new settlement, the occupant of a holding in any village shall, before the 1st October of that year, deliver to the authorities of the village a list of the waste numbers in his holding in such village, and the Collector shall, on receiving a certificate from the Mámlatdár of the correctness of such list, order a remission of 14 annas in the rupee of the assessment on such numbers for that year, and in each of the four following years the occupant shall, before the 1st October, give a like list of the numbers which he proposes to leave waste in that year, and shall thereupon be entitled to receive a remission of 14 annas in the rupee of the assessment on the numbers left uncultivated.

2nd.—At the expiration of five years, the full assessment shall be payable for all the numbers in the holding, whether cultivated or not. Any number which may be brought into cultivation at any time during the five years will, thereafter, be liable to payment of the full assessment.

3rd.—The above concession shall apply only to holdings in the same village liable to an assessment amounting to or exceeding Rs. 25.

4th.—On the introduction of the survey settlement in any village of Kánara, after making the adjustment with regard to waste lands ordered above, in all cases in which the new assessment on the cultivated numbers of a holding in the village shall amount to or exceed Rs. 25, and shall likewise exceed the amount previously paid for such holding by 30 per cent., there shall be levied in the first year 50 per cent., in the second year 75 per cent., and in the third and following years the whole of such increase.

5th.—The concessions granted by the two preceding rules will apply only to whole holdings as recorded in the settlement papers. If any part of a holding be resigned or transferred during the period for which remission is granted, such part will at once become liable to the full assessment. In the case of a transfer by succession, the remission will hold good.

6th.—In cases where perpetual leases have been granted by superior holders to tenants, the Collector shall, on production and verification of the same, proceed to realize the amount due to Government from both parties in conformity with the law and with these regulations, and in such relative proportions as he may consider equitable, and shall report the results of his proceedings from time to time.

7th.—The one-anna cess will be levied on the full assessment of every number, whether cultivated or not.

8th.—In the event of any person to whom remission may have been granted under the 1st and 4th of these Rules failing to pay the balance within one month of the receipt by such person of notice of the remission having been granted, the Collector may proceed to collect the full assessment on such portions of it as may appear proper.

2. These regulations will apply to the collection of any sums due on account of the assessment for 1873-74, or which may become due on any subsequent assessment. The Collector should report how far it may be practicable to extend the above concessions to the case of arrears on account of years preceding 1873-74.

Igatpuri concession to all future revisions, that concession being sufficient for all ordinary settlements.

"5. With reference to paragraph 7[1] of his report No. 1571, dated 2nd May 1894, the attention of the Commissioner, N. D., should be drawn to paragraph 9 of Government Resolution No. 2981,[2] dated 20th April 1886, quoted in paragraph 4 above, and to the last sentence of paragraph 6 of Government Resolution No. 1899,[3] dated 13th March 1894, from which it will be seen that the Igatpuri concession was applied in the case of all future revision settlements, and that no special sanction was necessary. The Commissioner should now be requested to give such effect to those orders as is possible retrospectively, granting refunds where necessary, the refunds for each year since the revision settlement was introduced, and any remissions which may be due for future years being calculated on the Kháta and as far as possible in the same way as in the tálukas to which the Igatpuri concession has been applied under special sanction."

Existing systems of concessions, &c., confirmed.

30. By the above orders the different systems of concessions existing in different districts were confirmed and extended both retrospectively and prospectively to all revision settlements.

Extension of ditto to tálukas brought under second Revision.

31. The general limitations and the concessions as to increases in individual holdings (on the Igatpuri plan) have been extended to the Indápur Táluka, proposals for the second Revision settlement of which have been recently sanctioned by Government in their Resolution No. 890, dated 3rd February 1899, paragraph 8.

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[1] But I regret to say that no such concessions have been allowed in the Sánand Táluka, and in 72 villages of Daskroi, apparently because there had been no orders of Government' but I consider that it was distinctly the business of the Collector to have applied for these orders, and I would therefore ask that early orders may issue direct to the Collector of Ahmedabad to carry out these orders in such villages of revised Survey tálukas as have been omitted, granting refunds where necessary. For this purpose he should continue the established practice of remission by Kháta. [Paragraph 7 of Commissioner N. D.'s letter No. 1571, dated 2nd May 1894.]

[2] *Vide* para 16 *supra*.

[3] *Vide* footnote 2 to para 16 *supra*.

CHAPTER XIV.

Survey Guarantee.

Origin of the Survey Guarantee.

One of the important points connected with the Bombay system of Survey and Settlement that were discussed and finally settled at its first introduction into the Deccan District was in respect to the period for which the survey rates should be guaranteed. In the case of Indápur, which was the first táluka in the Deccan to be brought under the Survey Settlement, the Superintendent of Survey (Lieutenant Wingate) recommended[1] that the settlement should be guaranteed for "a period of at least thirty years." The Collector—Mr. Mills—objected to so long a term, and recommended that it should be restricted to ten years, as originally fixed, while the Revenue Commissioner—Mr. Williamson—supported Lieutenant Wingate's recommendation for a lease of thirty years. The decision of Government was in favour of the ten years' lease. The arguments advanced by Government in arriving at this decision will be seen from the following extract:[2]

Ten years' guarantee for Indápur.

> The period during which the present survey and assessment is to be secured without enhancement to the ryots is next to be considered. Lieutenant Wingate is disposed to a permanent settlement, or at least to one of thirty years' duration, instead of the term at present fixed, of ten years. This reasoning is of a general nature applicable to the general question, whether a permanent is not, *cæteris paribus*, preferable to a temporary settlement. Your predecessor, I am instructed to state, is a strong advocate for permanency, while Mr. Mills argues on the other side, and it must be admitted that his arguments are weighty and deserving of serious consideration.

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[1] The most certain way of giving an impulse to agricultural industry, and attracting capital to the improvement of land, would be to create a private property in the latter by declaring the present settlement to be permanent; but should Government be averse to compromising its claims to such an extent, I would strongly advocate the policy of extending the present term to a period of at least thirty years, which would afford time for the renovation of the dilapidated resources of the country, and hold out to the cultivator a fair prospect of obtaining an adequate remuneration for any outlay he may feel inclined to make in the improvement of his estate. Such a term would secure many of the advantages of a permanent settlement, and by rendering land saleable tend to bring it into the possession of people of capital, and thus check, in some measure, the continued subdivision of property arising from the laws of inheritance, which threaten to retain for ever the cultivating classes in the condition of mere labourers, and to prevent the accumulation of wealth, with its attendant advantages of an extension of commerce and manufactures. (Extract paragraph 17 of letter No. 139, dated 31st July 1839, printed as Appendix No. II. to the Indápur First Revision Settlement Report, No. CVII.)

[2] Extract paragraphs 23 to 26 from Government letter No. 4739, dated 31st December 1838, printed as Appendix No. V to the Revision Settlement Selection No. CLI. of Indápur Táluka of the Poona Collectorate, pages 133 and 134.

It must not be forgotten that the very causes which have been cited as the grounds for the present measure are still in full operation. The price of grain is still falling, and it is impossible to say whether the average of the next ten years may not be as much below that of the last, as that was of the ten years preceding. Where there is but one staple produce in the country, as is unfortunately the case in these districts, and that staple grain, there is far more probability of such a result than in a country producing articles of export or for manufacture within it, even though the value of the precious metals should remain stationary. On the other hand, it is impossible to foretell what may be the result of the continuance of our rule and of those measures for the improvement of the country and of the condition of the people which we are gradually introducing.

Added to this is the consideration that the present is but an isolated experiment. The extension to the whole of the Deccan of the same measures and the same rates of assessment as those introduced into Indápur may, the Governor in Council conceives, be productive of results which will materially affect the now apparently flourishing condition of that táluka. Enjoying now advantages which are confined to it alone, it is not to be expected that the elevation of all the surrounding districts towards its level will not be attended with some corresponding depression of Indápur The height to which it has been raised may prove rather relative than positive, and, if so, an adherence to the present measure as a permanent settlement may produce the very evils which it is so desirable to avoid. Numerous failures ought, moreover, to lead us to hesitate before placing ourselves in a position from which we cannot retrace our steps. It is very true, as Mr. Williamson argues, that by fixing the present as maximum rates we can always step forward to relieve the agricultural classes by further reductions, but the present rates have not, it must be confessed, been fixed on so perfect and decisive a principle as would justify Government in limiting its demand on the land to them under every change of circumstance to which the country can by any possibility be liable.

The Governor in Council therefore conceives that it would be preferable to adhere to the term first fixed of ten years, say from the commencement of the present season 1838-39. Assuming that the two preceding years have been years of probation, the revision having taken place but partially in 1836-37, and having been extended throughout the pergunna in 1837-38, there can be no objection to declare the intention of Government, at the expiration of this period, to continue the settlement for a further term, should the beneficial effects expected from it be found to have resulted.

The term subsequently extended to thirty years.

2. The question of the expediency of granting thirty years' lease was soon again brought before Government by Lieutenant Wingate in his report on the settlement of the Mohol and Mádha subdivisions of the Sholápur District, and in reconsidering the arguments advanced[1] by that officer in its favour, it was eventually

[1] Although convinced of the superiority of a permanent over every other description of settlement for this country, yet as there is great difference of opinion on the subject, I do not press its adoption in the case of these districts, but beg

decided that the settlement in these sub-divisions should be considered fixed for a term of thirty years, and that the same measure should be extended to Indápur already settled.[1] Following this precedent, the settlements subsequently introduced into the Násik and Southern Marátha Country Districts were also guaranteed for a term of thirty years.[2]

The Joint Report rule regarding the Survey lease.

3. Though the maximum term of a settlement lease was thus fixed for thirty years as early as 1840, the form in which it should be notified to the people concerned was not settled till the date of the Joint Report—1847. The writers of this report, after again fully

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earnestly to recommend that the settlement now proposed be protected by a lease of 21 years terminating in $\frac{\text{Fasli } 1270}{\text{A.D. } 1860\text{-}61}$, during the whole of which time the cultivator should be allowed to reap undisturbed the full advantages of all improvements effected in his holding; and no reduction in the amount of the rates now fixed or interference with their unassisted operation, whether by means of Kowls or other expedients for forcing cultivation, should be permitted without the express sanction of Government. The effect of the announcement of this lease being granted, would, I am persuaded, be quite electric, and at once impart that feeling of security in being permitted to reap the fruits of industry, which is essential to the very existence of industry, and under the absence of which this country has long languished in poverty and mental degradation. The length of lease recommended in the case of Indápur was thirty years; but I have limited the present application to 21 years, or the shortest period I deem at all compatible with the attainment of the important objects in view, and under these circumstances, I feel sanguine of Government acceding to my request. (Extract paragraph 36 of Report No. 86, dated 15th June 1839, from Captain Wingate on the assessment of the Mádha Táluka, page 66, Revision Settlement Selection No. CL of old Mádha, Sholápur, Mohol, Bársi, and Karmála Tálukas of Sholápur District.)

[1] The good policy of long leases, or settlements, under a moderate assessment, is so obvious as scarcely to require remark. It is vain to look for permanent improvement, or judicious outlay of capital on the land, unless the agriculturist has before him a fair prospect of enjoying the full return of his expenditure, and of his exertions to advance his condition, while, on the other hand, it is inexpedient to deprive the State of the power of remedying any evils, and of benefiting ultimately by the augmented resources of the country.

These considerations, and an understanding that the Honourable the Court of Directors has authorized the introduction of leases for a similar period under the Bengal Presidency, have induced the Honourable the Governor in Council to fix the term of thirty years for the settlement of the Mohol and Mádha Districts and to extend the same measure to Indápur. For this purpose you will be pleased to issue the necessary instructions. (Extract paragraphs 28 and 29 of letter No. 3779, dated 31st December 1839, page 104, Revision Settlement Selection No. CL of old Mádha, Sholápur, Mohol, Bársi, and Karmála Tálukas of the Sholápur Collectorate.)

[2] (*a*) The opinion of Government in favour of long settlements is so fully expressed in paragraphs 24 and 29 of Mr. Secretary Read's letter No. 3779 of 1839, sanctioning a term of thirty years for Mohol, Márah and Indápur, that I have only to suggest that the rates of Chandore and Wun Dindoaree be pronounced permanent for a similar period ending A.D. 1873. (Extract paragraph 18 of letter No. 23, dated 14th October 1842, p. 82, Niphad and Chándore old Settlement Selection No. CXXX.)

(*b*) His Honour in Council is pleased to sanction the immediate introduction of these rates and to confirm them for the usual period of 30 years, as in other

explaining[1] the advantages of a thirty years' lease, laid down the following rule on the subject for future guidance :—

[2] With a view to the improvement of the country and people, the assessment now introduced by the Superintendent, Revenue Survey, , has been fixed by Government for a period of thirty years, viz., from Fasli to , during which period the full benefit of every

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surveyed portions of the Deccan. (Extract paragraph 6 of Government Resolution No. 929, dated 28th March 1843, p. 90, Niphad and Chandore old Settlement Selection No. CXXX.)

(*c*) I have not thought it necessary to go into any argument regarding the duration of the revised settlement which has now been explained, concluding that the period of thirty years, sanctioned for the continuance of all the Settlements of the Deccan and Ahmednagar Surveys, will also be adopted in the present instance. Fixity of tenure is the main spring of agricultural improvement, and thirty years in the present uncultivated and inert state of the native mind seems to be little enough for effecting any very extensive development of the agricultural resources of the country. (Extract paragraph 143 of General No. 445, dated 25th October 1844, p. 35, Report on the Hubli and Navalgund Tálukas by Captain Wingate.) Captain G. Wingate's Survey Reports on certain tálukas in the Dhárwár Collectorate Selection No. XII.

(*d*) I have further to request the sanction of the Honourable the Governor in Council to these settlements being declared permanent for the usual term of thirty years. (Extract paragraph 48 of letter No. 146, dated 29th September 1846, p. 88, Bankápur old Revision Settlement Selection No. CLV.)

(*e*) The Governor in Council is pleased to sanction the declaration of the permanency of the settlement now reported for the usual term of thirty years. (Extract paragraph 15 of letter No. 5007, dated 3rd December 1847, p. 159, Bankápur old Revision Settlement Selection No. CLV.)

(*f*) The reasons assigned by the Superintendent for fixing these rates, so far as they may be estimated from a report, seem in every way satisfactory, and the Governor in Council confidently relies on Captain Wingate's judgment in respect to them, and accords his sanction to their adoption, and to the declaration of their permanency for the usual term of thirty years. (Extract paragraph 27 of letter No. 1908, dated 19th March 1849, p. 160, Kod old Revision Settlement Selection No. CLX.)

[1] (*a*) The important end here pointed out we believe to be fully attained by the fixed field assessment of our surveys administered by annual leases. The cultivator's title to the occupation of his fields is indestructible while he continues to discharge the assessment laid upon them, though his engagement for each be annually renewed; and by placing the assessment upon each field instead of on his whole holding, he is enabled, when circumstances make the course desirable, to relinquish any of the former, or take up others which may be unoccupied, so as to accommodate the extent of his liabilities to his means to meet them. The fixed field assessment for the term of thirty years, introduced by our surveys, thus secures to the cultivator the full advantages of a thirty years' lease, without burdening him with any condition beyond that of discharging the assessment for the single year to which his engagement extends. He has thus all the security of tenure which the longest lease could confer, without the attendant liabilities and risk, which his limited capital and precarious circumstances would be quite inadequate to meet. (Extract paragraph 9 of Joint Report, page 4, Survey and Settlement Manual, Vol. I.)

(*b*) *Vide* also letter No. 239 (paragraphs 1 to 6), dated 23rd December 1848, Survey and Settlement Manual, Volume I, pages 65 to 67.

[2] Rule 1 of the rules framed under the Joint Report, page 30, Survey and Settlement Manual, Vol. I.

improvement, such as the conversion of dry into irrigated land by the digging or repairing of wells and tanks, the planting of fruit trees, &c., will be secured to the incumbent of the land, and no extra assessment levied on that account.

4. In their orders on the Joint Report, Government after explaining the principles[1] of a thirty years' lease, sanctioned the above rule, directing further, that "a proclamation to the effect of Rule 1 should be published when the revised rates are introduced in a district, and every Patel should be furnished with a copy."[2]

Form of notifying the lease.

5. Thus originated the practice of notifying to the people the period as well as the terms of the Survey Settlement lease. The practice of notifying the period of the survey guarantee in the Government Gazette originated with the introduction of the Survey Act (Bombay Act I. of 1865). Rule 1 of the rules framed under section 28[3] of this Act provided that —

Notifying the period of guarantee in the Government Gazette.

When a Revenue Survey Settlement shall have received the sanction of Government under section 25 of the Act, a notification shall be published in the district, or portion of a district, to which the settlement extends, in the

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[1] A lease imposes a wholesome responsibility upon the ryot and secures the Government against fluctuation in the revenue. That responsibility the ryot cannot be expected to incur without some equivalent, nor should the Government expect to gain the security without some sacrifice. His Lordship in Council considers this point has not been sufficiently attended to in our attempts to introduce leases, and hence our failure in parts of Gujarát. We desired to secure everything to Government without making any sacrifice in favour of the lessee.

If a farmer possesses ten fields, assessed at Rs. 10 each, or together at Rs. 100, it cannot be expected that he will bind himself to pay Rs. 100 for thirty years for those fields. He would pay no more if he took out no lease, and might often have to pay less. But if the Government, in order to secure a certain unfluctuating revenue, consent to give him a lease for thirty years at Rs. 95, it might be well worth the while of a ryot possessing some capital to take such lease. This is the principle on which His Lordship in Council is of opinion leases might successfully be granted. (Extract paragraphs 9 and 10 of Government letter No. 5593, dated 22nd September 1848, pages 58 and 59 of Survey and Settlement Manual, Vol. I.)

[2] Extract paragraph 25 of Government letter No. 5593, dated 22nd September 1848, page 62 of Survey and Settlement Manual, Volume I.

[3] It shall be lawful for the Governor in Council, from time to time, to lay down rules for the administration of the survey settlements not at variance with any provision of this Act, and to declare existing settlements and all assessments imposed according to sections 25 and 26 of this Act, fixed for any period not exceeding thirty years. The expiration of periods so guaranteed shall from time to time be published by authority of Government in the Government Gazette (section 28 of Act I. of 1865).

Government may lay down rules for the administration of survey settlements, and may fix settlements and assessments for periods not exceeding thirty years.

annexed[1] form and the period for which the assessments have been fixed shall be notified in the Bombay Government Gazette.[2]

Provisions of the Land Revenue Code relating to Survey Guarantee.

6. In 1879, the Survey Act (I. of 1865) was repealed by the Land Revenue Code (Act V. of 1879). In this Code the provisions of the old Act relating to the Survey Guarantee were re-enacted in section 102[3] and Rules[4] 89 and 90 of the rules passed under section 214 of that Code.

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[1] The Governor of Bombay in Council having sanctioned the Survey Settlement introduced by the Superintendent of Revenue Survey and Assessment, under the provisions of Bombay Act I. of 1865, into the Táluka of the Collectorate, the following notification is published for the information of the holders and occupants of land, and of village officers in the said táluka :—

Duration of settlement.

1. The survey rates as fixed under this settlement will remain in force without increase for a period of years, commencing from and extending to .

Extra cess for water.

2. But in the case of land which may hereafter be brought under irrigation by the use of water, the right to which vests in Government, or which is supplied from works constructed and maintained by, or at the instance of, Government, or of land which may be supplied with an increased amount of water from works constructed, repaired, or improved at the cost of the State, Government reserves to itself the right of imposing an extra cess or rate, or of increasing any existing rate, for the use of water supplied or increased by such means.

Local Funds.

3. In addition to the fixed assessment, a cess not exceeding such rate as may be allowed by law will be levied under the Bombay Local Funds Act, 1869 (or Bombay Act VIII. of 1865, as the case may be), or other law for the time being in force, for the purpose of providing funds for expenditure on objects of local public utility and improvement.

Right in trees.

4. The Government right to trees standing in lands which are now occupied is hereby conceded to the occupant thereof, subject to the general exception entered in the margin, and the special exceptions recorded in the settlement records.

[2] The form of the Gazette notification was not yet formally prescribed but in practice the following form was adopted :—

A revised assessment, effected according to the provisions of section 30 of the Bombay Survey and Settlement Act (No. I. of 1865) having been imposed on the villages mentioned below, and belonging to tálukas of Collectorate, His Excellency the Governor in Council is pleased, under the powers conferred by section 23 of the same Act, to declare the same assessment to be in force for a period of 30 years, commencing with the revenue year and expiring with the revenue year .

[3] The assessment fixed by the officer in charge of a survey shall not be levied without the sanction of Government. It shall be lawful for the Governor in Council to declare such assessments, with any modifications which he may deem necessary, fixed for a term of years not exceeding thirty in the case of lands used for the purposes of agriculture alone, and not exceeding ninety-nine in the case of all other lands (section 102 of the Land Revenue Code).

Assessments so made not leviable without sanction of Government.

But may be fixed, with or without modification, for a term of years.

[4] When a survey settlement shall have received the sanction of Government under section 102 of the Land Revenue Code, a notification shall be published in the district or portion of a district to which the settlement extends, in

Practice under the Land Revenue Code provisions.

Amendments in the Land Revenue Code provisions and also in the forms of notifications.

7. Under the Land Revenue Code provisions referred to above the existing practice of declaring the period of guarantee in two separate notifications—one published locally and the other in the Government Gazette—remained intact, though the forms of these notifications were slightly modified.[1] This practice continued unchanged till 1895, when with a view to define more clearly the scope of the two notifications

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the form of Appendix J, and the period for which the assessments have been fixed shall be notified in the Bombay Government Gazette. When the settlement is introduced into a portion of a táluka already partially settled, the guarantee will be restricted to the unexpired portion of the period for which the assessment in the first settled portion of the táluka were fixed.

In isolated villages to which a survey settlement was extended before the 9th March 1858, the settlements shall be understood to have been fixed for a period of thirty years, unless there is specific evidence that a guarantee for a shorter period was given at the time. (Rules 89 and 90 under section 214 of the Land Revenue Code.)

No. 1.

1 (*a*) (*Modified form of Notification locally published.*)

The Governor of Bombay in Council having sanctioned the Survey Settlement introduced by the Superintendent of Revenue Survey and Assessment, under the provisions of the Bombay Land Revenue Code, 1879, into the Táluka of the District, the following notification is published for the information of the landholders and village officers in the said táluka:

Duration of settlement.

1. The survey rates as fixed under this settlement will remain in force without increase for a period of years, commencing from and extending to .

Extra cess for water.

2. But in the case of land which may hereafter be brought under irrigation by the use of water, the right to which vests in Government, or which is supplied from works constructed and maintained by, or at the instance of, Government, or of land which may be supplied with an increased amount of water from works constructed, repaired, or improved at the cost of the State, Government reserves to itself the right of imposing an extra cess or rate, or of increasing any existing rate, for the use of water supplied or increased by such means, whether under the provisions of the Bombay Irrigation Act, 1879, or otherwise.

Local Funds.

3. In addition to the fixed assessment, a cess not exceeding such rate as may be allowed by law will be levied under the Bombay Local Funds Act, 1869, [now Local Boards Act, 1884] or other law for the time being in force, for the purpose of providing funds for expenditure on objects of local public utility and improvement.

Right to trees.

4. The Government rights to trees standing in lands which are now occupied is hereby conceded to the occupants thereof subject to the general exceptions entered in the margin and the special exceptions recorded in the settlement records.

Government Resolution No. 1325, dated 16th February 1889.

5. It is also hereby notified that at future revisions of rates there will be no general remeasurement and that no sub-division of survey numbers beyond that which has been now effected will be made at the expense of Government. If any occupant hereafter wishes to have his occupancy subdivided he must apply to the Collector forwarding with his application such fee

above referred to certain modifications[1] were made in Rule 89, and also in the forms of the notifications contemplated therein.

Present practice.

8. The practice now in force, under the

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as may be necessary, according to the rules in force from time to time to cover the expenses of remeasurement, and alteration of the map and records.

No. 2.

(b) (Form of Notification published in the Government Gazette.)

A Survey Settlement (or revised Survey Settlement as the case may be) having been introduced under the provisions of Bombay Act No. V of 1879 into the below mentioned village (or villages as the case may be) of the Táluka of the District, it is hereby notified for general information that in exercise of the powers conferred by section 102 of Bombay Act V. of 1879, His Excellency the Governor in Council has been pleased to declare the assessments imposed under the said settlement fixed for a period of Revenue year commencing with the Revenue year and ending with the .

Chief Secretary to Government,
Revenue Department.

[1] (1) For the last eighteen words in the first paragraph of Rule 89 the following words were substituted, *viz.*:

And when the Governor in Council shall, under section 102 of the said Code, have declared such assessments with any modifications which he may deem necessary, fixed for a term of years, such declaration shall be notified in the Bombay Government Gazette.

(2) In the form of the notification (No. 1) locally published, for the preamble and first paragraph of the said form the following words were substituted, *viz.*:

The following notification is published for the information of the landholders and village officers in the Táluka of the District. The Governor in Council having been pleased to sanction the assessments fixed by the Superintendent of Revenue Survey and Assessment under the provisions of the Bombay Land Revenue Code, 1879, the said assessments will henceforth be leviable, subject however to such declaration as the Governor in Council under section 102 of the said Code may be hereafter pleased to make for the purpose of declaring such assessments with any modifications which he may deem necessary, fixed for a term of years. (Extracts from Government Resolution No. 2828, dated 10th April 1895, Revenue Department.)

(3) For the form of the Gazette Notification (Notification No. 2 in footnote para. 7) the following was substituted:

Whereas Government have sanctioned the assessment fixed by the officer in charge of the Revenue Survey in the case of lands used for the purposes of agriculture alone within the area hereinbelow mentioned, and whereas the said assessments in the case of lands used for the said purposes alone have been announced as required by section 103 of the Bombay Land Revenue Code, 1879, in the village (or villages) of the Táluka of the District and the revised Survey Settlement has thereby been introduced into the said villages; now in exercise of the powers conferred by section 102 of the said Code, His Excellency the Governor in Council is pleased to declare the said assessments with the modifications hereinafter specified in respect thereof, fixed for a term of thirty years commencing with the Revenue year and ending with the Revenue year . (*Vide* Legal Remembrancer's memo. No. 638, dated 16th May 1896, referred to in Government Resolution No. 4267, dated 29th May 1896.)

law and rules explained above, may be briefly described thus:—

(*a*) The maximum term of the survey guarantee is 30[1] years.

[2](*b*) the terms of the survey settlement are published

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[1] This term has recently been sanctioned by the Government of India and also by the Secretary of State, as will be seen from the following extracts:—

(*a*) As regards the term of settlement to be adopted in future, the orders now conveyed may be summarised as follows:

Where a reasonable expectation of any particular term, whether 30 or 20 years, has been created in the minds of the people by past practice, that term should be adhered to as the normal term of settlement. In backward tracts, and under exceptional circumstances, shorter terms may be fixed; and such circumstances and conditions may also justify an abbreviation, in the case of an individual district or portion of a district, of the normal term fixed as above. But it will not be sufficient, for the purposes of such justification, merely to show that it is inexpedient to impose at present the full amount of enhancement which a consideration of existing assets would warrant: it will be necessary to go further, and to show also that the present condition of the tract is such, and the development that may be reasonably anticipated so rapid, that at the end of the normal term if not abbreviated, it will probably be found impossible to secure to Government a reasonably full share of the assets as they may then be found to stand. (Extract para. 2 of the Government of India's circular No. $\frac{27}{383-2}$, dated 16th December 1895.)

(*b*) It is hardly necessary to discuss the term of settlement in Bombay, where a re-settlement has recently been made for a term of 30 years in nearly all the districts except those in Sind. (Extract para. 6 of State Secretary's Despatch No. 117, dated 24th October 1895.)

(*c*) See also footnote 3 under para. 6.

[2] If there are any other conditions than those provided for in the standard form they should be specified in additional clauses with the previous sanction of Government as was done in the notification of the Dohad and Jhálod Tálukas (Panch Mahals) under the following orders of Government:—

(*a*) His Excellency the Governor in Council is of opinion that it will be expedient to defer the revision of the general form of guarantee until the amendment of the Land Revenue Code, which is under consideration, is effected. But the notification for Jhálod and Dohad, which Mr. Stewart should be requested to draft, should contain the assurances* mentioned in paragraph 15 of his letter No. 910, dated 3rd May 1884. (Extract para. 7 of Government Resolution No. 320, dated 13th January 1885, Revenue Department.)

* In conclusion, I would venture to suggest that with a view to the early introduction of these rates Appendix J under section 89 of the rules, framed under the Land Revenue Code, should be reconsidered by the Legal Remembrancer with a view to amendment in certain particulars. This is the notification which is published in the district at the time of the introduction of a settlement and it should contain the assurances which the Government has recently determined to give in pursuance of its declared policy. In the first place the notification should contain a specific guarantee that the classification of the soil is final as far as the Government is concerned, and secondly, that the classification of the soil includes the valuation of all advantages inherent in it. It should be clearly explained that if the rayat constructs a well of any description in his land or makes use of the inherent advantages which it possesses in any way, no assessment will be placed upon the land beyond what it would bear had no such improvement been made. In the case of Jhálod the additional assurance may be given that no extra assessment will be imposed for the use of water by means of Dhekudis." (Extract para. 15 from Survey Commissioner's letter No. 910, on page 72—Jhálod Settlement Selection.)

(*b*) In the notifications read out at the settlement of certain tálukas of the Thána District, additional clauses reserving the right of Government regarding

locally at the announcement of the rates in a notification drawn up in the form of Appendix J to Rule 89 of the Land Revenue Code Rules (Form No. 1—footnote to para. 7—as amended by the orders of 1895) and signed by the Superintendent or by the officer giving out the rates;

(*c*)[1] the period of the survey guarantee is published in the Government Gazette with any modifications which may have been made by Government in the rates, in a notification drawn up in the prescribed form (*vide* Form No. 2 as amended by the orders of 1895) and signed by the Secretary to Government. When the rates are sanctioned without any modifications the words "with the modifications hereinafter specified, &c.," occurring in the modified form are omitted.

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the assessment of Warkas and Rabi lands were similarly inserted with the previous sanction of Government.

(*c*) It has been decided that no modifications in this form should be made without previous sanction of Government. (Legal Remembrancer's memo. referred to in Government Resolution No. 3120, dated 26th April 1895.)

[1] Section 102 does not require the *declaration* of the term to be absolutely simultaneous with the sanction and expressly provides for modifications in the declaration of the assessment fixed.

The declaration could not, however, be indefinitely postponed, and Rule 89, which under section 215 of the Code has the force of law,—apparently contemplates that the period for which the assessments have been fixed should be notified in the Government Gazette at the same time as the notification in Form J (*i. e.* the Notification No. 1) which that rule requires to be locally published. (Extract paras. 12 and 13 of the memo. from the Remembrancer of Legal Affairs, No. 417, dated 5th April 1895, printed with Government Resolution No. 3120, dated 26th April 1895.)

CHAPTER XV.

PA'TASTHAL[1] ASSESSMENT.

Definition of Pátasthal.

The term Pátasthal as used by the Survey Department refers to irrigation effected by damming streams and training the water collected above the dam by channels—called *páts*—to irrigate field crops. Páthasthal irrigation is essentially by flow, but water-lifts are used when the impounded water above the dam falls below the level of the channel. If lifts are used otherwise the irrigation is no longer Pátasthal. The "Súp" or "Súpda" is a usual contrivance, by which the water is lifted into the channel.

Pátasthal how distinguished from Motasthal.

2. Pátasthal[2] is contradistinguished from Motasthal, in that Motasthal is irrigation by lifts either from wells or from budkis. Nevertheless, the term Motasthal is not applied to irrigation by budkis unless the budki is one of permanent construction.

Budki.

3. A Budki is a well dug near the bank of a stream or river, fitted with a temporary water-lift worked by bullock power. Water is trained into the well by a channel dug from the stream, but if the bank is firm and high enough, there may be no well, the water being lifted from the stream below.

Pátasthal irrigation supplemented by wells.

4. Pátasthal irrigation is often supplemented by wells and budkis when the *pát* has ceased to flow or to give more frequent waterings to a crop under Pátasthal than is available from the Pát.

Bandhára—Pakka and Kachha.

5. A bandhára is a dam thrown across a stream or river with the object of obtaining a head of water A bandhára may be either permanent (pakka) or temporary (kachha). Occasionally permanent stone dams are thrown across a stream, but far more frequently the bandháras are annually constructed at a small cost of earth and stones. Frequently a stream is dammed in many spots, the overflow from the principal dam being impounded by the next

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[1] Lands irrigated by water conveyed by means of a *pát* (channel) obtained from a tank, river, nála, or surface spring are considered as Pátasthal. (*Vide* para. 14. Chapter II. Section I. Part II. Classification.)

[2] *Vide* Note (dated 7th July 1894) on Pátasthal Irrigation by Mr. E. O. Ozanne.

lower dam, the supply of which is also frequently supplemented by springs in the bed of the stream between the two dams. The distance to which water is trained even from small bandháras is often remarkable, as is the ingenuity with which the dam is constructed and its sight selected.

Pátasthal irrigation governed by local custom.

6. Custom has had a far larger share of control over this method of irrigation than direct legal enactment, and where the latter has not been brought into force with respect to any irrigation, the erection of new bandháras, the repair and improvement of existing ones and the distribution of water among the land-owners, have been governed by the custom of the country. This custom varies. In some parts by custom no new bandhára can be constructed without the consent of Government; in others the previous consent of Government is not requisite.

Government interference to be avoided.

7. Custom again decides what persons shall share in the water and in what proportion, and also in what proportion the sharers shall contribute towards the annual erection and repair of the bandhára. In fixing Pátasthal assessment, the Survey Department has always been careful to respect custom in all these matters.

Principles underlying Pátasthal assessment.

8. The principles underlying the Pátasthal assessment are that (1) water greatly augments the productive powers of the soil, and as such is a very important element in fixing the assessment,[1] and (2) Government have the right to all surface water except when it has been granted free of assessment. These principles were for the first time given the force of law by section XXVI[2] of Bombay Act I of 1865, and two years later (1867-68) a clause was inserted in the form of the notification[3] published at the introduction of the Settlement reserving the right of Government to charge extra cess or increase the existing rate in the case of the

Law and orders on the subject.

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[1] Irrigation greatly augments the productive powers of the soil, and whenever there is a command of water for this purpose it becomes a very important element in fixing the assessment of the land for which it is available. (Extract para. 54 of the Joint Report, 1847.)

[2] Section XXVI runs as follows:—

The power to assess under the preceding section (XXV) shall include power to assess whether directly on the land, or in the form of a rate or cess upon the means of irrigation or in any other manner whatsoever.

[3] *Vide* clause 2 of the Notification, page 169, Chapter XIV. Survey Guarantee.

water-supply being improved or extra area being brought under irrigation. In 1874 rules were laid down under the title of "Bandhára Rules",[1] and in 1876 as a supplement to these rules a form of agreement[2] for adoption by Collectors in the event of their giving permission for the erection of bandháras was circulated for general adoption.

Present law explained.

9. In 1879, Bombay Act I of 1865 was repealed by the Land Revenue Code—Act V of 1879. Section 37 of the Code with certain reservations declares that "all * * * * * * * rivers, streams, nálas, lakes and tanks and all canals and water-courses * * * * which are not the property of individuals, or of aggregates of persons legally capable of holding property * * * * * are, and are hereby declared to be, with all rights in or over the same or appertaining thereto, the property of Government * * *."

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[1] The following are the rules regarding fixing water assessment on lands irrigated from bandháras (dams) built across streams or nullas.

I. Lands under bandháras existing at the original settlement have been assessed at garden rates, and will, at the revision, pay whatever revised rates may be determined upon.

II. Lands classed as dry crop at the original settlement, but which have been converted into garden by the use made of water from public streams beyond the limits of the occupancy of the cultivator during its currency will be assessed at the revision at garden rates modified according to the quantity of water obtainable, the number of months for which it can be depended upon, the description of cultivation which it will render practicable, the cost of providing the means for obtaining water or forming the water-courses (paths) necessary for its utilization.

III. When lands are classed at the revision settlements as dry crop, and it is desired to convert them into garden during the currency of those settlements by the construction of temporary or permanent bandháras on, or by drawing water directly from, streams not within the boundary of a cultivator's occupancy, the previous permission of the Collector must be obtained, and any person erecting a bandhára or drawing water without such permission will be liable to the penalties prescribed by law. On giving permission the Collector may couple it with such conditions as to payment of garden rates, the removal of obstructions to the stream arising from the means employed to obtain water, &c., as may be desirable. In those collectorates in which it may have been the custom to levy extra rates at once without waiting for the expiration of existing settlements, the practice will continue, but where such has not been the practice, it will be left to the Collector, under the orders of the Commissioner, to make such conditions as keeping channels clear and other matters relating to the use of the water, as he may consider fair and reasonable.

The Collector will, in granting such permission, pay due regard to the interests of those who may have already erected bandháras on the same stream, and will further take care to obtain from the applicant a written acknowledgment of the rights of Government to make other use of the water at any future time, if they should think fit to do so—to remove the bandhára without compensation whenever it may be desirable—and to compel the applicant to clear the stream of any obstruction caused by his neglect to keep the bandhára in proper order. (G. R. No. 3618, dated 14th July 1874.)

[2] *Vide* Appendix A.

Section 55 authorises the charge of water rate for the use of water, the right to which vests in Government. This section was amended by the Irrigation Act (Bombay Act VII) of 1879 to ensure that the charge should be preferably made under the provisions of that Act, when its provisions are applicable. Section 101 empowers the Survey Officer to assess to the land revenue either in the form of a water rate or soil rate, the means of irrigation, provided no rate is levied under section 55 or under the Irrigation Act, 1879.

Canal rates not part of the assessment.

10. The Irrigation[1] Act gives power to charge rates for the use of canal water. But in these cases the rates are not part of the assessment of land to the ordinary land revenue, the water being such as is capable of treatment as a distinct marketable commodity the property of Government and purchasable for agricultural uses.

Three different ways of charging for the use of water.

11. Thus under the existing law there are three different forms, in any one of which rates for the use of water the right to which vests in Government are chargeable, viz.:—

(*a*) By the Irrigation Department under the provisions of the Irrigation Act, provided no rate is charged under either section 55 or section 101 of the Land Revenue Code.[2]

(*b*) By the Collector under the provisions of section 55, provided no rate is charged under either the Irrigation Act or section 101.

(*c*) By the Survey Department under section 101,[3] Land Revenue Code, provided no rate is charged under either the Irrigation Act or section 55 of the Land Revenue Code.

Irrigation Department system of rating.

12. The Irrigation Department levies the water rate in the form of a crop-rate. Crops are classified according to the amount of water required and the charge is taken in full only when a full supply is given.

Rates charged under section 55 of Land Revenue Code.

13. The rates charged under section 55 are also generally in the form of crop rates. These rates have always been treated as temporary and lasting till the imposition of a bágáit assessment under section 101 or—if the water is supplied from works constructed and maintained by the Irrigation Department—the imposition of rates under the Irrigation Act.

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[1] *Vide* para. 5 of G. R. No. 2619, dated 26th March 1884.
[2] *Vide* para. 13 *infra*. [3] *Vide* para. 14 *infra*.

14. The assessment fixed under section 101 forms an integral part of the ordinary land revenue and is included in the guarantee given at the time of settlement. It is fixed on an average and is leviable irrespectively of the actual water-supply available in any one year and irrespectively also of the actual use made by the rayat, who is at liberty to irrigate any part of his field whether less or more than the area assessed as Pátasthal garden, for this is not a definite demarcated area, but an average area according to the judgment of the Survey Officer.

Fixing the Pátasthal area and its assessment.

15. It has been the practice since 1867-68 to reserve,[1] at the introduction of a survey settlement or revision settlement, the right of Government to impose an extra cess or increase the existing rate, "in the case of land which may hereafter be brought under irrigation by the use of water, the right to which vests in Government, or which is supplied from works constructed and maintained by, or at the instance of, Government, or of land which may be supplied with an increased amount of water from works constructed, repaired, or improved at the cost of the State." This reservation leaves it open to Government to levy a *new cess* under the Irrigation Act if that Act applies; but an *enhanced cess* can only be levied under section 55[2] of the Land Revenue Code. The rates so fixed are temporary and are extinguished by assessment fixed under section 101.

Right of Government to charge extra rate on additional water-supply during the Survey lease.

16. The procedure adopted by the Survey Department in assessing the Pátasthal area may be briefly described thus:—A classer visits each bandhára and follows the Pát throughout its course, noting the fields irrigated from each Pát as well as the custom of the sharers among themselves. He further makes inquiry as to the date up to which on an average of years the Pát will flow and estimates the strength of the Pát in terms equivalent[3] of so many môts. The flow of the Pát is thus shown as equivalent to the flow which would be caused by one, two, or more môts working together on a well. But the best evidence as to the duration of the Pát flow is the character of the crops grown under it. If sugarcane is grown without assistance from wells or budkis, it is evident that the flow is perennial, but if,

The Survey procedure of Pátasthal Assessment.

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[1] *Vide* clause 2 of the Notification read out at the introduction of a Survey Settlement. See page 169.

[2] *Vide* G. R. No. 7019, dated 22nd September 1897, quoted in para. 32 *infra*.

[3] *Vide* para. 14 of Chapter II. Section I. Part II. Classification, and also Appendix H of the same section.

on the other hand, monsoon crops only are helped or saved by watering in October or November, it is evident that the supply hardly outlasts the monsoon. It has been customary of recent years to make it obligatory on the Assistant in charge of a classing party to visit each bandhára and to verify the information obtained by the classer and recorded in the Pátasthal Takta,[1] the statement which shows all the details which have been referred to, and other, notably the classification valuation of the land under command. With the help of the Pátasthal Takta the Superintendent examines the entry as regards each field, and fixes the assessment, not solely mechanically according to the information recorded, but with much exercise of judgment and discretion, which cannot be committed to a classing subordinate. The combined soil and water rate for Pátasthal takes into account not only the crops grown, but also the quality of the land, so that different rates will be affixed, it may be, for even the same crop, a higher rate when it is grown on good soil and a lower rate when on inferior soil. The Pátasthal assessment is not a crop-rate though guided by the cropping, possible and usual; but it is a water assessment on the land adjudged to be Pátasthal which varies with the quality of the soil.

Consolidated rates, *i. e.* soil and water rates combined.

17. The area assessed as Pátasthal is not an area which can be demarcated in the field or even plotted on the map. It is fixed only in extent, in the records, with reference to each survey number or recognized share of a survey number. First, all land above the Pát is eliminated, for, as has been explained, Pát irrigation is irrigation by flow and not by lift. But even in the area below the Pát, *i. e.* the area commanded by the Pát, certain portions may be found to be unirrigable by reason of high position or uneven broken surface or by reason of obstacles. The irrigable area therefore may be less than the area of the survey number or less even than the area which is commanded by the Pát. But it is not always possible to assess the whole of the irrigable area as Pátasthal, because that area is also limited by the water-supply; and again, that supply is not only limited by the strength and duration of the flow, but also by the rights of other sharers.[1] It happens, again, that much Pátasthal irrigation is found in districts with a precarious rainfall. In some years the supply will suffice for irrigation late in the season and for a large area, in others for only a short time and for a small area. Taking into account these causes of variation or limitation of the extent to which the irri-

Average area assessed as Pátasthal.

[1] *Vide* Appendix H. to Section I. Part II. Classification.

gable area can be irrigated and therefore treated as Pátasthal, a custom has arisen of subdividing the Pátasthal area into (1) permanent and (2) *pherpáli* or rotation pátasthal.

Permanent, Pherpáli and assessed Pátasthal.

18. Permanent Pátasthal is the area which is or may be permanently irrigated. It is not always or nearly always the case that that area is the total irrigable area in a survey number. Outside of it there is an area which is seldom, if ever, wholly irrigated and in which the extent of irrigation varies according to season, or the period for which the sharer enjoys the right to use the water. This area is treated as Pherpáli bágáit. Pherpáli bágáit is therefore the total irrigable area minus the area of permanent Pátasthal. The "assessed pátasthal" area is the area of permanent pátasthal plus the estimated average area of pherpáli pátasthal.[1] This is illustrated in the following example :—

In a field of 10 acres, 4 acres are above the channel, and one acre is, for some reason or other, unirrigable, leaving a balance of 5 acres irrigable. Of this, 2 acres are permanently irrigated, but of the rest the average area irrigated is estimated at one acre. In this case the assessment will be fixed on 3 acres, of which two acres must be considered Permanent and the other area Pherpáli Pátasthal, which may be in any part of the irrigable area.

Departmental limitation to assessing the Pherpáli area.

19. There is a departmental limitation as to the area out of the total classed as pherpáli bágáit which is to be assessed as Pátasthal. It must not exceed one-third the area of the permanent pátasthal, and also one-half the area classed as Pherpáli. This limitation is taken into account by the Superintendent, but not by the classer, who has to show the whole of the irrigable area. Further, it is open to any occupant to irrigate the whole of what has been classed as the Pherpáli area, leaving, if he likes, the area classed as permanent Pátasthal unirrigated, provided he does not take water from the pát oftener or for longer periods than by custom or special arrangement among the sharers he is entitled to take it, or provided he has made special arrangement to supplement the pát supply by well irrigation.

Water-supply from more than one Pát how dealt with.

20. In cases where survey numbers are commanded by two Páts, it is the practice to assess the land under that which holds water for the longer period. The Superintendent when assessing the area may, giving consideration to climate or distance from source of supply or danger of the Bandhára

[1] *Vide* para. 17 of Chapter II. Section I. Part II. Classification.

being washed away by monsoon floods, reduce the area to be assessed as pátasthal at his discretion.

Rice, irrigated from *páts*, not assessed as Pátasthal.

21. Rice land though irrigated by *pát* is not assessed as Pátasthal. The additional valuation due to irrigation is in such cases taken into account in the water classification and the assessment calculated on a scale which shows the soil valuation in annas and the water valuation in classes and gives the assessment under the proposed maximum rate for each grade of soil with reference to each class of water.[1]

Upholding the customary usage — the Phad and the Páli systems.

22. In assessing Pátasthal the Survey Department has, as stated above, upheld customary usage. As a general rule the garden highest up the pát gets the water first, then the next, and so on till the last, when the distribution re-commences. This custom is general; but especially in Khándesh and Násik, where, in order that the cost of watching may be minimized and the supply of water economized, Pátasthal lands are divided into *phads* or sections and the cropping in each *phad* regulated by the rotation adopted. This system is explained in the following extract[2]:—

In most villages the Pátasthal lands are divided into a number of "Phads' (fields or estates) corresponding more or less closely to the rotation. Thus in a village with a three-year rotation there will perhaps be six Phads, in one with a five-year rotation, five Phads of about equal area. In the first case two Phads would each year be planted entirely with sugar, two with rice, followed by sugar, and two with wheat and similar crops. And in many villages each original or hereditary cultivator has a piece of land in each Phad, so as to get sugar every year. There are many conveniences in thus having all the cultivation of each crop together in the same place. The people can help each other in watching their fields; water is economised by having to flow in one main distributing channel only during the hot weather after the wheat and rice are cut, instead of in two or three, and disputes about the distribution are avoided. For the general rule is, that the garden highest up the "Pát" gets the water first, then the next, and so on to the last, when the distribution re-commences. There is no rule as to the time for which each garden is entitled to have the water; each man may take as much as he wants; but he knows that the longer he keeps it the longer his turn for water will be in coming round again, and as there is no use in keeping the water longer, after the garden has once been thoroughly flooded, while it is very essential to get it again quickly, every man keeps it as short a time as he can, and I have heard of no disputes about turns of water. In the cold weather, while the rice and wheat are being watered as well as the sugar, there is a similar rotation for the different Phads.

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[1] *Vide* para. 29 of Chapter III. Calculation of Rates and Assessment page 31.

[2] Extract from para. 8 of letter No. 262, dated 14th September 1867, from Mr. W. G. Pedder, Superintendent, Revenue Survey and Assessment, Khándesh, page 46, Dhulia Settlement Selection.

In villages in which this regular rotation of land, water, and crops prevails, the people attach so much importance to it that in some villages a cultivator is not allowed to miss his turn for sugar; if he has had losses, and has not capital to plant it, the other cultivators become his security with the *sárkar* for a loan to enable him to do so; and in others, though he may miss his turn, and plant wheat or a dry-crop instead of sugar, yet he may not plant sugar again in his land in that Phad till the turn of the Phad for it comes round, consequently it is seldom that a turn is missed.

Páli system in the Sátára District.

23. In the Sátára District and elsewhere in the Deccan, a similar elaboration is made impossible by reason of the smaller area irrigable under different *páts*. But even in Sátára some approximation to the *phad* system may be seen. Thus it frequently happens that, even where by custom the water is taken at fixed intervals by each sharer, by an arrangement *inter se*, the sugar-cane crop in rotation is taken in one or two places, all the sharers agreeing for that year to allow the cane-growers all or nearly all the water-supply available after the 1st of March, with the understanding that in successive years similar consideration will be shown to them. In this district the *páli* or rotation of distribution is fixed for a certain period, say 8 days, and the exact number of hours, or rather *prahars* of three hours each, per week during which each sharer may use the water, is carefully arranged.

New factor introduced (by Khánápur orders) in fixing average Pátasthal area.

24. Besides the factors above referred to another factor to be considered in determining the average area to be assessed as Pátasthal was for the first time introduced by the Government orders[1] on the Khánápur (Sátára) Revision Settlement. Observing that the *pátasthal* area in this táluka had doubled during the lease without a corresponding increase in the water-supply, Government came to the conclusion that "the average flow supply to each acre irrigated was less than it was at the beginning of the settlement period," and therefore with a view to keep down the increase resulting from the proposed rates, ordered[2] that the Pátasthal assessment should be so adjusted that "the total Pátasthal assessment at the revision shall not exceed the assessment which would be found if the total area of pátasthal—old and new—were assessed at the rate fixed at the original settlement." By subsequent orders it was left to the Survey Depart-

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[1] (1) G. R. No. 3205, dated 4th April 1892.

(2) In calculating the 33 per cent. limit the Pátasthal rates although imposed (section 101) and levied along with the ordinary land revenue are not to be taken into account as they form no part of the land revenue assessment proper, being calculated on the average area of land actually under "Pát" cultivation. (G. R. No. 3880, dated 4th June 1891.)

[2] G. R. No. 4010, dated 9th May 1892.

ment to make the necessary adjustment either by *lowering* the maximum rate or by *reducing the area* assessed as Pátasthal, or *both*.

Conflict between Irrigation and Pátasthal (*i.e.* Survey) systems of rating.

25. The area assessed as Pátasthal under the Survey System not being, as has been explained above, "an area which can be demarcated in the field or plotted on the map," it is not unfrequently found difficult to deal with cases in which the irrigation was partly assessed by the Survey and partly by the Irrigation Department. The following is an instance of such a case[1]:—

"A survey number has 5 acres assessed as Pátasthal and 10 acres dry-crop by the Survey. The owner can irrigate with the water which comes to his share (*páli*), *on the average* 5 acres annually, but 8 more acres are commanded, and sometimes he applies to the Irrigation Department for additional water, and when the Inspector comes to measure the crop for irrigation assessment, a dispute arises as to how much land has been irrigated with the *share* water and how much with the irrigation water. It may well be that the area watered by the *share* water is more than 5 acres, though that area has been taken and assessed by the survey as on the average annually irrigable, but the Irrigation Kárkun is sure to claim all the irrigation in excess of the 5 acres shown in the village papers, as liable to *his* assessment."

Solution suggested.

26. The question as to the best method of dealing with cases like the above eventually formed the subject of a voluminous correspondence between the Survey, Revenue, and Irrigation officers. The Survey officers considered it "plainly impossible to make any arrangement by which both systems of assessment can be worked in one Survey number at the same time," and recommended "that in such cases the Irrigation Department should be made the sole authority." The Irrigation Department, on the other hand, deprecated any change "as to the authority by which the settlements on such lands should be arranged in future," and made the following[2] suggestions:—

> In future operations, however, under works where the crop-rate system co-exists with the consolidated rate system, the Survey officers should either class complete Survey numbers as *Bágáit* or *Jirayet* or should subdivide the Survey

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[1] Extract para. 3 of Mr. Fletcher's note on the "Management of Pátasthal Irrigation after Revision Survey."

[2] Extract from para. 26 of the Note dated 8th December 1895, by Mr. Dunn, Under Secretary to Government, P. W. D.

numbers on the ground and classify these subdivisions so as to plainly distinguish the areas under the respective systems.

And in all such cases no alteration in area or assessment of lands classed as *Bágáit* shall be proposed without the concurrence of the Public Works Department.

In other cases of revision of Bágáit lands, the Collector shall in any cases of doubt request the professional opinion of the Public Works Department officers and be guided by such opinion, subject to appeal to Government in case of differences arising.

The Bandhára Rules of 1874 should be given full effect to.

Survey Commissioner's remarks on the subject.

27. On the question being referred to the Survey Commissioner for remarks, that officer observed as follows[1]:—

The proposal to take the survey number as the unit and to spread the pátasthal assessment over the whole of it can be done without infringing the guarantee in any way. Thus whole survey numbers could be shown as bágáyat and assessed at the combined dry and wet crop rates without increasing the assessment, and, with the exception of those, all other survey numbers could be dealt with by the Irrigation Department and assessed for water at their usual crop rates. It does not, however, appear necessary to make this paper alteration in the Survey records, for, as it is clearly understood that in all survey numbers in which pátasthal area exists the cultivator is at liberty to shift the location and vary the area irrigated, those survey numbers can, as they now stand, be considered whole bágáyat numbers by the Irrigation Department and as such out of their jurisdiction as regards the assessment of the water taken for their irrigation, and further that the areas outside those survey numbers only can be supplied with water to be assessed on the crop-rate system.

As regards the question of future assessment of lands where the consolidated rate system and the crop-rate system are working side by side, the Survey Commissioner has no reason for objecting to the proposals made by the Public Works Department and sees no difficulty in carrying them out.

Government orders on ditto.

28. The question was eventually disposed of by the following orders[2] of Government:—

The difficulties which have given rise to this voluminous correspondence are mainly due to the method adopted by the Survey Department of recording *pátasthal* assessment. It appears that when the whole area of a survey number is not permanently irrigated an estimate is made of the average area irrigated annually and that area is shown as *bágayat* and the remaining area as *jiráyat*; these areas represent merely proportions and not specific parts of the

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[1] Extract from paras. 3 and 4 of the Survey Commissioner's memo. No. S-2061, dated 16th September 1896, quoted in the preamble of G. R. No. 712, dated 28th January 1897.

[2] G. R. No. 712, dated 28th January 1897.

field. Now it has been understood by the Irrigation Department that when lands can be irrigated with a water-supply improved by it, crop rates may be levied for the irrigation of any land on account of which a consolidated rate is not paid. In some cases a penal rate, which has subsequently been remitted, was levied on account of parts of fields classed as jiráyat under the system above described, and it has been represented that as there is no demarcation it is not possible for the officers of the Irrigation Department to distinguish the *jiráyat* from the *bágáyat*.

The Governor in Council considers that all land irrigated under the *pátasthal* system should be classed as bágáyat. If there is not sufficient water for the irrigation annually of the whole of a field and parts of it are irrigated in rotation, that is a reason for a reduction of the consolidated rate, but not a reason for an arbitrary classification of proportions of the field. The Survey Commissioner reports that there is no difficulty in applying the consolidated rate in this manner to the whole fields, and in future this method should be adopted. There is, however, no reason to alter records already prepared. Irrigation officers will now understand that the survey number is the unit of assessment to the consolidated rate, and crop rates are not due for any part of a survey number for which the consolidated rate is paid.

The estimate of the area which can be annually irrigated has hitherto been made on an inspection in one or two seasons before the introduction of a revised settlement. It has in some cases been easy for the occupants to contract the area under irrigation in these seasons and thus to get a very low estimate of the area to be classed as bágáyat. In the villages of the Amalner Táluka there has been brought about in this manner a considerable reduction of the area so classed and a loss to Government of a substantial amount of assessment. As the rates have been guaranteed for the usual period of settlement, a rectification of the mistake within that period is not now possible. The method of recording the assessment above directed will assist in the avoidance of such mistakes in future. But it is further necessary that in all cases in which irrigation takes place with water stored by the Irrigation Department or is assisted by work carried out by that Department, its officers should be consulted as to the rates of assessment. They are in the best position to judge of the supply of water, which is the principal basis of the consolidated rate.

The Survey Commissioner has recommended that the Irrigation Department should be made the sole authority in the case of water assessments wherever the provisions of the Irrigation Act apply or can be made applicable, and that where there is a dual administration efforts should be made to induce the occupants assessed by the Survey Department under the Pátasthal Rules and under section 101 of the Land Revenue Code to surrender the guarantee given. His Excellency in Council is unable to accept this recommendation. Any attempt to induce the surrender of a guarantee is open to serious objection, and where there is a permanent water-supply the advantages of a consolidated rate, in the opinion of Government, greatly preponderate over those of crop rates.

The Bandhára Rules[1] will of course be carefully enforced by the Collectors where they are applicable.

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[1] *Vide* footnote, para. 8 *supra*.

29. In submitting the revision settlement proposals for the Dhulia Táluka the Pátasthal assessment in which was arranged in conformity with the Khánápur orders, the Survey Commissioner strongly urged[1] a reconsideration of those orders as "they rested on a fallacious basis and were likely to affect most prejudicially the revenue derivable from lands the best able to pay them," and suggested that the following principles should govern the Pátasthal assessment,[2] viz. :—

Re-consideration of the Khánápur orders suggested.

(1) that pátasthal rates ought to be open to revision upon the same considerations as soil rates ;

(2) that it ought not to be assumed that the dams existing at original settlement exhaust the available water-supply or that the supply derived from a stream will not be increased up to a certain limit by the erection of more dams upon it.

30. These suggestions were disposed of by the following[3] orders :—

Government orders on ditto.

As regards the suggestion that all rates in the settlement of which the quantity and constancy of supply of water form important factors should be subject to revision at any time during the currency of the settlement, it is to be observed that it can be applied only to crop rates. The consolidated assessment is an assessment fixed by the officer in charge of a survey, and in accordance with section 102 of the Land Revenue Code it should like other assessments so fixed be guaranteed for a term of years and generally dealt with like other land revenue. The consolidated rate is suitable only when a constant supply throughout at any rate some part of each year is assured. It is understood that such is the case as regards all the land now classed as *pátasthal*, although by improvements the supply may be made to last for a greater part of or throughout the year. The advantage of such improvement as regards the land now classed as *bágayat* could be got during the currency of the settlement only by the substitution of crop rates for the consolidated rates and such substitution does not seem desirable. Crop rates can be levied on land newly brought under irrigation owing to the improvement of the supply by Government.

31. As regards the particular question of reconsidering and modifying the "Khánápur orders," Government said[4] :—

Question of modifying the "Khánápur orders."

It appears to His Excellency the Governor in Council that the wording of the orders passed in paragraph 3 of Government Resolution No. 3205 of 4th April 1892 has given rise to misapprehension of the intention of Government. It was found that in the Khánápur Táluka the demand on the water-

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[1] *Vide* Note by the Survey Commissioner printed as Appendix B.

[2] Extract from para. 24 of Survey Commissioner's letter No. S—28, dated 8th January 1897, printed on page 104, Dhulia Revision Settlement Selection.

[3] Extract from para. 7 of G. R. No. 6068, dated 14th August 1897, Dhulia Settlement Selection.

[4] G. R. No. 6069, dated 14th August 1897.

supply available for irrigation had doubled, and that there was therefore a strong probability that the average flow supply to each acre irrigated was less than it was at the beginning of the settlement period. For this reason it was considered inexpedient to exact more on account of the water than would result from the application of the old rates to the increased area. These orders were not intended by Government to be of general application, but to apply to the case of Khánápur alone. His Excellency the Governor in Council is in complete accord with the Survey Commissioner in holding that as a general rule precisely the same considerations which justify an enhancement of soil rates would justify also an enhancement of water rates, and that there is no ground for the assumption that the supply of water in any particular stream has been fully utilised since the construction of a dam across it.

Question whether additional supply during the lease, to be assessed at 'crop-rate' or consolidated rate.

32. With reference to the concluding portion of the orders on the Pátasthal assessment of Dhulia Táluka referred to in paragraph 30 above, a further question[1] was raised, "Whether Government are legally entitled to take, except by crop-rate, any increase of revenue from irrigated lands during the period of guarantee, even when the supply of

[1] The paragraph might be understood as conveying that Government do not consider themselves legally entitled to take, except by a crop rate, any increase of revenue from irrigated lands during the period of guarantee, even when the supply of water has been improved by Government after the beginning of the period and the area under irrigation has been increased in consequence of the Government's improvement. It is respectfully submitted that Government labour under no such disability, because by paragraph 2 of the notification under Rule 89, Appendix J, Land Revenue Code, the right of 'imposing an extra rate or of increasing any existing rate' is expressly reserved 'in the case of land which may hereafter,' *i.e.* after the issue of the notification, 'be supplied with an increased amount of water from works constructed, repaired or improved at the cost of the State.'

It might even be argued that the consolidated assessment may be legally increased in consequence of the above reservation. Any existing consolidated assessment is based entirely upon certain rates for soil and water. In the present case it might be contended that the notification would enable the Governor in Council to increase the existing rate for water notwithstanding that such an increase would result in the increase of the consolidated assessment. This, moreover, was actually ordered to be done in Government Resolution No. 7519, dated 12th December 1881, respecting the re-assessment of lands the water-supply of which had been improved by the Mukti reservoir. If, however, the rates mentioned in Appendix J are held to be the rates referred to in section 55 of the Code, the validity of the above argument might be called in question. But even if it be admitted that the consolidated assessment cannot be legally increased, it is still clear that an additional rate can be imposed and there is no legal necessity to declare that such rate can only be a crop rate. There are cases in which an acreage would be preferable to a crop-rate and highly justifiable even though the *area* under irrigation were not increased by the Government improvement. For instance, the improved supply may enable more valuable crops, such as sugarcane, to be irrigated instead of the often less valuable garden produce or fodder crops. In such cases and others which could be mentioned, it is submitted it would be inadvisable for Government to restrict themselves by any declaration to the imposition of crop rates. [Extract paras. 2 and 3 of Survey Commissioner's letter No. S—1442, dated 7th September 1897, quoted in the preamble of G. R. No. 7019, dated 22nd September 1897.]

water has been improved by Government after the beginning of the period and the area under irrigation has been increased in consequence of such improvement." This question was disposed of by the following orders[1]:—

The Governor in Council sees no need for any modification of the order which does not appear to be ambiguous. Appendix J referred to in No. 89 of the Rules under section 214 of the Land Revenue Code is merely a form of notification, which must of course be interpreted in accordance with the law. The consolidated assessment is subject to precisely the same provisions as other survey rates, and paragraph 2 of the form of notification has no reference to it. It might possibly be legal to impose an extra cess on an area classed as bágáyat on account of water supplied at Government cost from a source different from that on account of which the consolidated assessment is levied, but it would seldom be expedient to adopt such a course. The order was passed in a case in which the two alternatives of a consolidated assessment and of rates under the Irrigation Act, which are ordinarily termed "crop rates," were open, but it was of course not intended by the use of the term "crop rates" to impose any restriction as to the method in which a charge for water may be made either under the Irrigation Act or under section 55 of the Land Revenue Code.

Advocate General's opinion on ditto.

33. The legality of the above orders was subsequently upheld by the following opinion of the Advocate General, communicated with G. R. No. 5861, dated 13th September 1898. The Advocate General wrote[2]:—

I think an assessment made under sections 100 and 101 of the Land Revenue Code, and declared under section 102, to be fixed for a term of years, is not open to revision within that term on account of an improvement in the water-supply.

I think that, within the fixed term, a rate under section 55 of the same Code could be imposed, in addition to the consolidated assessment, on account of the utilization of an entirely new source of supply of water, assuming that the right to this water is vested in Government and that no rate in respect of it is levied under the Bombay Irrigation Act, 1879. The right to impose a rate under section 55 in addition to the assessment is expressly reserved by section 105.

I am of opinion that when the improvement of the supply of water, in respect of which the consolidated assessment was made, is effected by means of water which is vested in Government, a rate under section 55 could be levied upon the additional water then supplied. Section 101 contemplates that the assessment should be made directly on the land or in the form of cess on the means of irrigation (if no rate is levied under section 55, &c.). By "means of irrigation" is meant, I think, such means as exist at the time of assessment, or in other words on the water then used. Having regard to section 105, I think Government are not precluded from levying in addition a rate under section 55 upon the additional water supplied.

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[1] G. R. No. 7019, dated 22nd September 1897.

[2] Extract from Advocate General's No. 46, dated 27th June 1898, printed with G. R. No. 5861, dated 13th September 1898.

I think it is open to Government, in the declaration that the consolidated assessment is fixed for a term of years, to intimate that additional rates may be imposed —

(*a*) on account of new source of supply,

(*b*) on account of an improvement on the means of irrigation.

Pátasthal assessment in Konkan and Gujarát.

34. The system of pátasthal assessment as described above applies to the Deccan[1] and S. M. Country districts only. In the Konkan and Gujarát[2] districts, the advantage of the pát water is taken into consideration in the classification valuation and assessed at separate maximum rates.[3]

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[1] In the Deccan districts until the introduction of this (S. M. C.) system in 1878, the Pátasthal assessments were fixed in accordance with the Khándesh system of Pátasthal assessment. (*Vide* Appendix B. to Section I. Part II. Classification.)

[2] In Ahmedabad (Guzarát), lands irrigated by the Chándola Tank water were dealt with at the revision survey according to the following orders :—

(1) Lands enjoying water privileges under the Chándola and other tanks in the Ahmedabad District are of four kinds—

(*a*) the old 'kyári' fields which enjoyed water privileges under the Chándola Tank;

(*b*) other lands under the Chándola Tank;

(*c*) lands which were formerly 'jiráyat,' but have been turned into 'kyári' owing to the proximity of irrigation water, and which take the water at the option of the occupants, paying for it a rate per acre to the Irrigation Department;

(*d*) old 'kyári' fields under the tanks, which by Government Resolution in the Public Works Department, No. 344-W.I.—656 of 14th December 1881, were placed under the Irrigation Department.

(2) Regarding class (*a*) the Collector recommends that they should be assessed by the Survey Department for all water privileges, and that no separate irrigation rate should be charged. The difference in excess of the old and revised tank water assessment will be placed in the Revenue accounts to the credit of the Irrigation Department.

(3) As to class (*b*) in those which are 'kyári' the classification of their rainfall supply alone should be revised by the Survey Department and assessed, and the Irrigation Department should determine and assess the supply of water taken from the Irrigation Works, while those which are 'jiráyat' should have their soil classification alone revised and re-assessed.

(4) The lands in class (*c*) will at the revision be classed by the Survey Department as ordinary "jiráyat" solely for soil, and the water rate for Irrigation Department water, when taken, will be charged by the Irrigation Department. In their case no enhancement of the ordinary soil assessment should be made by the Survey Department.

(5) As regards class (*d*) the lands should be placed as formerly under the Land Revenue Department, in order to be assessed for water by the Revenue Survey. The effect of this will be that the Survey Department will, at the revision, classify the present supply of water in the tanks available for these old 'kyári' lands, placing on it a higher valuation than the original, *if it be beyond doubt* that the supply of water has been increased by the agency of Government in the Irrigation Department, the resulting increase of water assessment being shown in the táluka accounts as an item of irrigation revenue. (G. R. No. 422, dated 19th January 1888.)

[3] *Vide* Sections 3 and 4 of Part II. Classification.

CHAPTER XVI.

Position Class.

Position Class.

The Position Class is a *Chad, i.e.* an increase made in the soil classification of the land on account of its command of water. It is a feature of the revision classification system as followed in the Deccan and Konkan Surveys and corresponds to the subsoil water classification of the Gujarát Survey.

Origin of the Position Class.

2. It has been explained (Chapter XII. Well Assessment) that in pursuance of the liberal policy of Government in the matter of assuring to occupants the benefit of the improvements effected by the employment of their capital and labour, the system of special taxation of wells was done away with and in its stead the following principles[1] were laid down for dealing with lands under wells at the revision survey of each district according to its circumstances :—

(1) In districts where the water-producing capabilities may be easily ascertained and recorded, a slight addition should be made in the soil classification in consideration of such capabilities.

(2) In districts where the garden cultivation is scanty and the water-producing capabilities cannot be ascertained, the maximum for dry-crop lands should be made the maximum for the lands under wells also.

Application of the above principles.

3. Of these, the 1st principle which was intended to be of general application and which, it may be noted, had been adopted in the S. M. C. districts from the commencement of the revision survey, was found impracticable in the dry districts of the Deccan revised up to 1879, and these were accordingly specially dealt with under the 2nd principle. In the districts, however, that came up for revision after 1879, the first principle was found practicable, and with a view to extend it to these districts particularly, as also to ensure its being worked in a uniform manner in all the districts generally, the following departmental orders[2] were issued for the first time :—

Departmental orders on the subject.

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[1] *Vide* para. 19, Chapter XII. Well Assessment.

[2] Extract paras. 1 to 7 from Survey Commissioner's letter No. 1005, dated 10th November 1879.

In revision classification it is desirable that land in which a well could be advantageously sunk should receive some additional classification valuation.

2. When a well exists there can be no doubt of the feasibility of sinking a well. In all cases of existing wells, an additional classification of 2 annas of each môt (whether actually working or not) should be put on 4 acres if the well is under 12 yards deep to the water. One anna additional should be put on 4 acres of each môt if the well is over 12 yards deep to the surface of water.

3. It may be difficult to judge in the Deccan where a well could be sunk with advantage or not, but there can be no small doubt in low situated lands in the immediate vicinity of existing wells, and in all such cases up to 4 acres in any survey number may have imposed on it, half the extra classification annas imposed on the land under the nearest well.

4. Some definition of 'immediate vicinity' may be necessary. I would apply the extra classification according to the preceding para. on survey numbers or parts of survey numbers, within 10 chains of an existing well, and on the same level or on a lower level.

5. Shares classing below 8 annas should be exempt from this extra classification valuation for wells possible in the future, but lands having wells actually in them, whether wells existing before the first settlement or since constructed, should have the additional classification, let their classification be what it may.

6. The extra classification put on by the above directions should be noted in a *shera* in the classer's field-book.

7. The object of the above directions is to place a somewhat higher classification valuation on all lands susceptible of well irrigation, whether now having it or possibly being able to have it in the future.

Supplementary orders on ditto.

4. These orders were shortly afterwards supplemented by a fresh set of orders quoted below. It was in these orders that the Chad or increase to be made in the soil valuation for command of water was for the first time styled the "Position Class" and "a graduated scale of increases to be made according to the varying degrees of the Position" was laid down for future adoption[1]:—

2. What is desired is to place some extra classification valuation upon land possessing the natural advantage of susceptibility of a well being sunk in it to advantage; of the strict propriety and legality of a higher classification on land possessing such a natural advantage there can be no doubt.

3. First, when a well does actually exist and is or has been worked, there can be no doubt that this natural advantage does exist, for it has been visibly turned to account.

Secondly, there must be a very strong presumption, almost amounting to certainty, that the same natural advantage is more or less possessed by survey

[1] Extract paragraphs 2 to 10 of Colonel Anderson's letter No. 1077 of 13th December 1879.

numbers in the immediate vicinity of wells in other survey numbers, though as there is a possibility of water not being so easily obtained there, the extra assessment should, as a rule, be lower in such lands.

4. This extra assessment should be called "Position Class" and should be divided into two classes, 1st and 2nd, the number of annas to be allotted to each must in some degree vary with the quality of the soil to which this "Position Class" is applied.

1st Position Class should be applied to numbers now having wells in them of a depth not less than 12 yards to the surface of the water, also to lands without wells, but clearly showing from springs breaking out on the surface that water could be reached within a small depth.

2nd Position Class should be applied to numbers without wells, but in immediate proximity to wells in other numbers, and on the same level, leading to the reasonable presumption that water would be reached within about the same depth as in the case of the adjacent wells. It would also be applicable to numbers having existent wells in them the water in which is more than 12 yards from the surface.

5. Position Class should be applied at the rate of 5 acres to each môt in the case of existent wells, if so much land was clearly below the level of the môt; and also to an area not exceeding 4 acres if so much could be watered, looking at level of possible well in numbers adjacent to existing wells but not actually having wells now in them.

6. Position Class will not have annas assigned to it in the classification, but a "*shera*" will be written to each survey number specifying the shares to which Position Class has been applied, the area, and the average ordinary soil classification of this area, if this is reduced to half annas it will be close enough. Then after farther experience of the working of these directions we shall be in a better position to decide how much the extra classification per acre should be.

7. It appears that the following table will approximately give fair extra annas for Position Class to be hereafter adopted :—

Soil Classification.	1st Position Class extra annas.		2nd Position Class extra annas.	
As. as.	As.	p.	As.	p.
16 to 8	2	0	1	0
8 to 6	1	6	0	9
6 to 4	1	0	0	6
4 to 0	0	0	0	0

8. But in the first instance I would not assign any annas to Position Class or enter any in the Classer's Field-books. With the aid of the shera referred to above, it will be easy to add in the annas decided upon into the total bhág annas of the survey number and strike the average in the usual way by division hereafter.

9. Position Class must not be applied to lands in which the water is more than 18 yards from the surface or to lands under or near wells in which water has not been struck after sinking to a depth of 10 yards.

10. Position Class will never be applicable to lands within 5 chains of nállas and therefore having the increase of one class for possible Budkis. Neither will it be applicable to lands having alluvial increase.

Enlarged system of Position Class for Sátára and Khándesh.

5. The plan laid down by the above orders was in operation in the Deccan and S. M. C. districts without any modification till 1885, when with a view to give full effect to the policy of Government with regard to the assessment of lands irrigated by wells, a different and somewhat enlarged system of Position Class was recommended[1] by the Superintendent, Deccan Survey, for the trap districts of Sátára and Khándesh, which were the only districts remaining to be revised. The outlines of this system are given below:—

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[1] I have the honour to submit herewith a draft plan which I have drawn up (after a great deal of careful consultation with Messrs. Price and Wingate) for assessing all lands for the advantage of *position*, which we take to comprise not only the probability, greater or less, of subsoil water available, if utilised for irrigaion, but the certainty of moisture obtained from the drainage of higher land, atnd the advantage of a conformation sufficiently level to retain the moisture given by rainfall.

(2) You are aware that it has been the sanctioned practice at Revision hitherto, to impose on land under wells within reach of percolation from irrigation works an increase which may amount to double the dry-crop rate. It has been the practice also to place a small increase on all lands within a certain radius of existing wells in consideration of the probable existence of subsoil springs.

(3) We consider however that, at all events in a trap country (which is what we have practically to deal with in future), any plan which attempts to assess merely the possibility of irrigating from a well, yet undug, must be founded on probability only, and is liable to be challenged and objected to, if it be, not indeed often, in the event, proved false by the subsequent sinking of unsuccessful wells. On the other hand, it is a general fact which admits, we think, of no dispute, that the productive qualities of land are benefited by both surface and subsoil drainage in proportion as its soil is low in level and of favourable conformation. This advantage has already (in the classification of gardens in Kánara) been specifically assessed by the Survey rules, and there can be no reason why it should not be made a factor in fixing the assessment of dry-crop lands in the Deccan.

(4) Again, at Revision Settlements lands irrigated by wells, which existed before the original settlement, are assessed at an enhanced rate not exceeding the maximum dry-crop assessment. It has been objected to this practice that it is inconsistent with the policy of Government, who have in all other cases discontinued any special assessment on account of well irrigation. The scheme now submitted is intended to supersede all the above practices by one consistent system of assessing all lands with regard to their position. (Extract paras. 1 to 4 of Mr. Fletcher's letter No. 739, dated 14th July 1884.)

	Scales for application of Increase.			
	For dry climates.		For best dry-crop climates.	
	Classification value.	Addition.	Classification value.	Addition.
Class I.				
1. Flat low-lying land in the bottoms of villages and thus most favourably situated for receiving drainage from higher land, or	16 as to 10 as.	4 as.	16 as. to 12 as.	3 as.
2. In open plain country, flat land on a level with the bank of Nállas having water till the end of December.	As. p. 9 11 to 6 as.	3 as.	As. p. 11 11 to 6 as.	2 as.
	As. p. 5 11 to 3 as.	As. p. 1 6	As. p. 5 11 to 3 as.	1 anna.
Class II.		As. p.		As. p.
1. Land of fairly level surface, in less favourable situations than the above, but deriving benefit from drainage of higher land, or	16 as. to 10 as.	2 0	16 as to 12 as.	1 6
2. Low lying open plain country excluding the flat strips on Nálla banks, provided for above.	As. p. 9 11 to 6 as.	1 6	As. p. 11 11 to 6 as.	1 0
	As. p. 5 11 to 3 as.	0 6	As. p. 5 11 to 3 as.	0 6
Class III.		As. p.		
Level land in high situations, or deriving little or no benefit from drainage of other lands, but flat enough to retain much of the moisture received from rainfall.	16 as. to 10 as.	1 0	...	...
	As. p. 9 11 to 6 as.	0 6	...	...
	As. p. 5 11 to 3 as.	...	...	...
Class IV.				
Ridges and steep slopes, where no moisture is retained either from rainfall or drainage.	...	...	...	...

6. The above scheme was discussed in a committee of the Superintendents and Deputy Superintendents of the different Surveys, and was eventually sanctioned by the Survey Commissioner in 1885.[1]

The above system sanctioned.

7. The chief points of difference between the old and the new schemes may be summarized thus :—

Old and new schemes.

Old Scheme.	*New Scheme.*
1. It was restricted to lands within a certain radius of the existing wells.	1. It applies to all lands and thus assimilates itself with the method of subsoil classification in Gujarát.
2. It took into consideration the position of the field with respect to the subsoil water advantage only.	2. It takes into consideration the position of the field both as to the subsoil water advantage as well as to receiving and retaining moisture from the drainage of higher lying lands[2] and from rain.

8. The Position Class under the new scheme is called the General Position Class, while that under the old system is called the "Vhiricha" or Well Position Class. The following are the detailed instructions according to which the General Position Class has been applied to Khándesh and the plain tálukas of Sátára[3] :—

General Position Class.

Its application to Khándesh and Sátára.

---

[1] (1) The Committee appointed to consider the subject of the scheme embodied in the table of classes of lands and scales for application of increases to their soil classification, are of opinion that the scheme should be adopted in the revision classification of districts such as the tálukas of the Sátára Collectorate and of the greater portion of Khándesh.

(2) The scheme will take the place of the present 'Position Class' rules which are less comprehensive, and will ensure a reasonable enhancement of the soil assessment of all dry-crop lands and lands under existing well irrigation whose conditions of position comply with the definitions laid down in the draft scheme. [Extract from paras. 1 and 2 of the Committee's Report of the 21st October 1885.]

[2] It will scarcely be denied that a field with soil intrinsically valued at 16 annas of our technical Rupee scale, if in a low position receiving moisture by filtration from higher lying lands, has an appreciable advantage over land which is situated on a high level and receiving no drainage from above. But this advantage does not at present receive the recognition in our rules which it deserves, and we are endeavouring to supply the omission in our record by causing the classers, while making the revision, to place each survey field in a certain class according to its position in this respect. [Extract from para. 9 of the Honourable Mr. Stewart's letter No. 906, dated 4th May 1899, page 45, Amalner Revision Settlement Selection, No. CCXXIX.]

[3] Extract paras. 3 @ 8 of Mr. Fletcher's memorandum No. 594, dated 25th March 1888.

3. Land of *1st Position* must be *flat* with no general slope, and must, as a rule, be on the lowest level of the cross section of its own valley or depression, as it must receive plentiful of drainage from land above it; it is plain that 1st Position must not be assigned to land near the head of its valley or line of drainage, even though on the lowest level of the cross section at that point. First Position will therefore not be found to be applicable to large areas and will be sparingly used.

4. The gently sloping lands in the bottom as well as the flat or nearly flat lands which lie low, though not on the lowest level of the cross section of a valley or line of drainage, all fall under the 2nd Position, which will therefore in a plain country probably cover a large portion of area.

5. Level or nearly level land in too high a situation to receive benefit from surface drainage falls into the 3rd Position, as also all moderately sloping lands which adjoin lands of the 2nd Position and possibly intervene between them and 4th Position.

6. Ridges and steep slopes where no moisture will lie, fall under 4th Position, but it will be clear that here there is room for the exercise of some discretion. Land near the top of a steepish slope will take 4th Position, while lower down the same slope if it extends far and be smooth and regular 3rd Position might well be given.

7. It is to be remembered throughout that the advantage sought to be valued is command of drainage, and wherever there is doubt, whether the slope of a piece of land is such as to make it 3rd rather than 2nd, or 4th rather than 3rd Position, the amount of drainage commanded by it decide the doubt.

8. It will be plain from the above that in classing for position as large an area as is plainly recognisable on the map from one spot (*i.e.* many Nos.) should be considered at once. This is necessary for accuracy as well as for expedition in getting through the work.

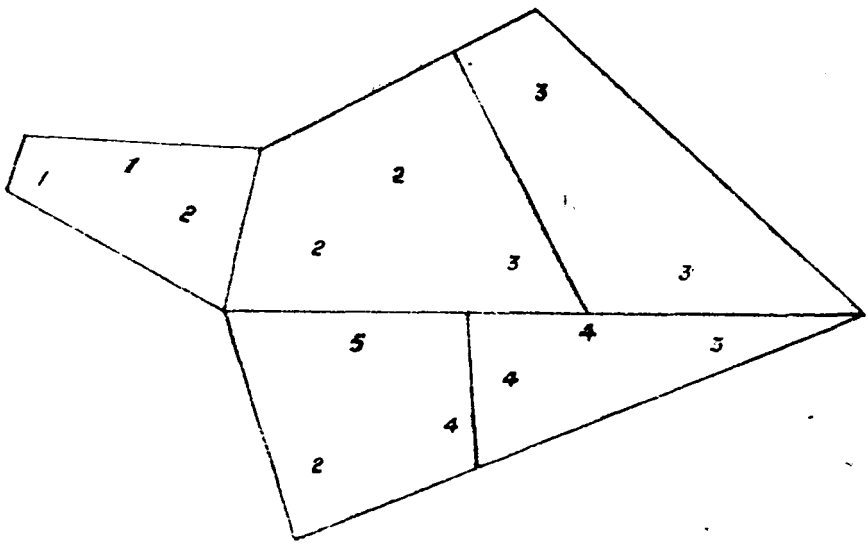
Valuation Scale as applied to Khándesh and Sátára.

9. The valuation annas of the different classes are determined by a scale which is fixed by the Superintendent. The scale of valuation as applied to the Khándesh and Sátára tálukas (except Mán) is given below:—

Soil Annas.	Addition on account of General Position Class.							
	1st Class Position.	Intermediate.	2nd Class Position.	Intermediate.	3rd Class Position.	Intermediate.	4th Class Position.
	As. as.	As. p.	As. p.	As. p.	As. p.	As. p.	As. p.	As. p.
	16 to 12	3 0	2 6	2 0	1 6	1 0	0 6	...
Under	12 to 9	2 6	1 6	1 0	1 0	0 6	...	...
,, ...	9 to 6	2 0	1 6	1 0	0 6	...	...	...
,, ...	6 to 3	1 0	1 0	0 6	...	...	...	...
,, ...	3 to 0	0 6	0 6	...	...	...	...	...

Working of the General Position Class Scheme explained.

10. The following example shows the working of the General Position Class scheme and its effect on the assessment :—



Note 1.—In the above sketch the black figures represent Survey Numbers, those in red ink represent the Position Classes assigned by the classer.

Note 2.—Where a field is divided into two or more shares for the Position classification, the average annas, to be worked out in the usual manner, are recorded as representing the Position Class.

The result is shown in the subjoined table :—

Survey number.	Classification annas.	Average Position Class.	Value according to the scale.	Total Bhág annas.
1	2	3	4	5
	Annas.	Class.	As. p.	As. p.
1	16	1 6	2 6	18 6
2	14	2 6	1 6	15 6
3	11	3 0	0 6	11 6
4	8	...	...	8 0
5	5	...	...	5 0

KONKAN SURVEY.

Konkan Survey Position Class.

11. The Position Class scheme as applied at the revision survey of the Thána and Kolába Districts has been described in paras. 35 to 38 of Section IV. Konkan Classification. It is confined to the dry-crop lands (*i.e.* Rabi or Varkas) and takes into consideration the natural facilities which such lands possess for conversion into rice.

Position Class to lands converted from inferior to superior kind of cultivation.

12. In their orders on the Alibág settlement, Government had suggested—

(1) that the Position Class should be given to Rice land also for its facilities for conversion into Garden, and

(2) that in applying Position Class scheme to Rabi or Varkas a distinction should be made between the facilities for conversion into Rice and those for conversion into Garden.

But on further consideration of the reasons explained[1] by the Survey Commissioner, both these suggestions were finally declared impracticable by the following orders[2] of Government:—

His Excellency the Governor in Council accepts the statement of the Survey Commissioner and Director, Land Records and Agriculture, that the Survey Department cannot distinguish between Varkas or Rabi land which is convertible into rice and varkas or rabi land which is convertible into garden land, and also the view, which is implied in Mr. Ozanne's letter, that it is impossible to distinguish between rice land which is capable of conversion into garden land and rice land which is not. A Position Class should therefore be assigned only to such Varkas or Rabi land as is capable of a higher form of cultivation, whether it be as rice land or as garden land, and the proposals contained in paragraph 6 of the letter of the Survey Commissioner and Director, Land Records and Agriculture, should be carried out.

2. On further consideration Government have also come to the conclusion that the addition of a Position Class on account of the conversion of rice land into garden land is undesirable as being likely to lead to the taxation of improvements. It is probable that all or almost all rice land

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[1] As regards recording a Position Class for facility of conversion of varkas or rabi into garden, the Survey Department must record an emphatic *non-possumus*. Our position class is for a conversion into a higher form of cultivation, be it rice or garden. As regards conversion into rice and garden, though we assess new garden, *i.e.* garden converted from Varkas or Rabi, more highly than we assess new rice, *i.e.* rice converted from Varkas or Rabi, we cannot make such a distinction in cases where conversion has not taken place. As an instance, very much of the Varkas of Hog Island has been converted into mango garden (dongri bágáit) by a capitalist. The Varkas was ordinary hilly upland, against which no classer would have had the temerity to record Position Class.

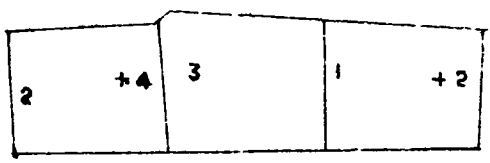
[2] G. R. No. 4887, dated 28th June 1895, Revenue Department.

could be converted into garden land, and it is impossible to say as regards land turned into garden land whether it had any natural advantage or whether the conversion involved any smaller expenditure than the conversion of other rice land would involve. His Excellency in Council is therefore pleased to direct, in modification of previous orders, that garden land converted from rice land shall be assessed as if it had remained rice land. This order does not affect charges made for the supply of water from rivers, streams or canals, or for the facility of irrigation from such sources.

Position Class how recorded in Field books.

13. The manner in which the Position Class is recorded in the Field book and the average bhág annas worked out is as shown below :—

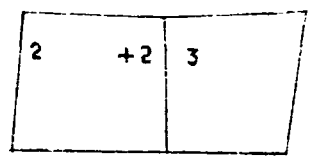
RABI.



Class.	Share.	Annas.	Increase.
2	1	14	4
3	1	12	0
1	1	16	2
	3	42	6
		48	

Average bhág annas 16 Annas.

VARKAS.



Class.	Share.	Annas.	Increase.
2	1	3	2
3	1	2	0
	2	5	2
		7	

Average bhág annas As. 3 p. 6.

Position Class as applied to garden land.

14. The rules regarding the Position Class as applied to garden lands are given in Section IV. Part II. Classification.

Difference between the garden and the Rabi or Varkas "Position Class" plans.

15. It will be observed that the plan of "Position Class" as applied to garden lands slightly differs from that applied in the case of rabi and varkas. In the former case the actual increase to be made to the valuation of land on account of the Position Class is determined by a scale which is graduated in proportion to the position of the land as also its classification valuation (*vide* scale given in para. 37 of Section IV. Konkan Classification). In the case of rabi and varkas, on the other hand, the Position Class annas as assigned in the field themselves represent the valuation annas and are added to the soil classification annas without reference to the class or quality of the soil.

CHAPTER XVII.

Detailed Survey of Varkas and Phalni of Varkas and Rabi.

"Varkas" defined.

The term "Varkas" is known only in the three districts of the Presidency, namely,—Thána, Kolába and Ratnágiri, which are included in the term "Konkan". By a judgment[1] of the High Court, Varkas is defined as being "land on which the cultivators cut grass, brushwood, branches of trees to be burned as manure on their rice field. Cultivation is not the use to which Varkas land is ordinarily appropriated, though patches of such land are from time to time used for raising scanty crops of inferior grain." According to the Survey Department definition Varkas signified culturable lands other than those classed under any of the following heads :—

(1) Rice.
(2) Bágáit.
(3) Rabi.

Kolába formed part of Thána at the original survey.

2. Of the three districts above named the survey operations were first commenced in that of Thána (in 1852). Kolába was at that time a sub-collectorate of Thána, and as the plan of survey and settlement followed there was practically the same as in the principal collectorate, it is dealt with in this chapter as part and under the head of the Thána District.

Treatment of Varkas in the first settled táluka.

3. The part of this district which was first surveyed and settled was the Khálápur Petha of the Nasrápur (now Karjat) táluka. The plan followed in the survey settlement of this Petha was this : all the rice area was measured and classed in detail while the Varkas area was left entirely untouched. The Varkas land in a village as it supplied *ráb*, necessary for rice cultivation, was considered an adjunct of the rice land in the village. It was considered rather an element to be considered in ascertaining the value of rice land in a village, than an item separately taxable. It was therefore proposed not to fix any separate rate for the Varkas land, but to fix a combined 'Rice and Varkas' rate and to apply it to the rice land only. The plan is described by Captain Francis, then Superintendent of Survey, as follows[2] :—

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[1] Page 96, paragraph 13 of the compilation "General Rules in force in the Revenue Department" by Mr. Cordeaux.

[2] Extract from paragraph 20 of Captain Francis' letter No. 32, dated 18th January 1855—Thána Settlement Selection, No. XCVI, New Series, page 9.

I propose to abolish the existing system and to introduce the plan of a fixed annual payment for all the Varkas and hill lands of each village irrespective of cultivation. I would determine the amount to be thus imposed by considerations of what the village has heretofore paid, taken with reference to the extent and value of all its Varkas and hill lands, and would apportion it over the rice assessment, either by an extra rate of so many annas on each rupee, or by an increased maximum rate for the rice lands.

Why the Varkas was not measured in detail.

4. The reason why no detailed survey was made of the Varkas land was that the cost of the operation was considered prohibitive as will be seen from the following extract [1] from the Superintendent's report on the Khálápur Settlement :—

We all agree that a measurement and classification of the Varkas lands of each village would form the best basis for fixing their assessment. We are all no less agreed, I think, that such a measure cannot be undertaken on account of its heavy expense in proportion to the annual value of the property concerned.

Government disapprove of the Varkas settlement in Khálápur.

5. In their orders on the Khálápur Petha Settlement, Government expressed their disapproval of the system of the Varkas settlement above described in the following terms [2] :—

A large proportion of these hill lands whether cultivated or otherwise, are described as being attached to the rice lands of the village. That is a certain piece of hill land is allotted to each field of rice cultivation, and is considered essential to its proper culture, inasmuch as it affords a supply of grass and brushwood for "ráb" or wood-ash dressing. But all the hill land so attached is not required for this purpose ; a portion is cultivated with inferior crops called Varkas, and a portion produces grass for the rayat's cattle or for sale.

Sound principles demand the taxation of these hill lands irrespective of the uses to which they may be applied by their occupants.

The absence of any landmarks by which the sub-divisions of hill lands attached to rice cultivation may be identified and distinguished, not only from each other, but also from the goor-churun common to the village, and from the Government unappropriated forest and grass lands, appears to His Lordship in Council a great imperfection in Captain Francis' scheme of assessment. It can hardly be otherwise than that unless such defined limits are laid down by the Revenue Survey, future encroachments, disputes, and

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[1] Extract from paragraph 13 of Colonel Francis' letter No. 141, dated 11th April 1856—Khálápur Revision Settlement Selection No. CCXXIII, New Series, page 208.

[2] Extracts from paragraphs 11, 14 and 19 of Government Resolution No. 3370, dated 2nd September 1856—Thána Settlement Selection No. XCVI, New Series, page 61.

uncertainties must arise. Government are therefore of opinion that even if the area of the several holdings of hill land is not separately determined, measures might, nevertheless, be taken to mark out their boundaries as permanently and distinctly as circumstances may permit.

The Khálápur system of Varkas Settlement adopted throughout the Nasrápur táluka.

6. These instructions were received too late to be acted upon at the survey of the remaining portion of the Nasrápur (now Karjat) táluka, and accordingly the plan of settlement followed there was the same as that adopted in the Khálápur Petha. The Varkas lands in the whole táluka were thus left unsurveyed and undemarcated.

Plan proposed to carry out the wishes of Government in Panvel.

7. In Panvel, which was the next táluka dealt with, Captain Francis, with a view to give effect to the wishes of Government expressed in their Resolution above referred to, adopted a different system for the survey of Varkas land. This system is explained in the following extract[1]:—

> The survey of the rice and outline of the village was first made on our usual plan, which comprises a most minute field measurement of the former with the cross staff and chain and a scientific survey of the latter with the theodolite. The map constructed from these operations shows the position of the rice lands and outline of the hills; and their boundaries being defined by stones the Varkas measurer had in many cases only to connect some of these given points, and a number of the intervening Varkas land was formed, whose area was found by scale measurement from the map, and its boundary defined by the erection of a few stones indicating the direction of the new lines of boundary.

Captain Francis, however, deprecates the wholesale adoption of ditto.

8. This plan, however, rough as it was, was considered very costly by Captain Francis, and therefore in recommending it for the approval of Government, he deprecated its wholesale adoption throughout the district, and made the following suggestions[2]:—

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[1] Extract from paragraph 10 of Captain Francis' letter No. 479, dated 17th September 1857, Khálápur Revision Settlement Selection, No. CCXXIII, New Series, pages 212 and 213.

[2] (1) Extract from paragraph 15 of Captain Francis' letter No. 479, dated 17th September 1857, Khálápur Revision Settlement Selection, No. CCXXIII, New Series, page 214.

(2) The manner in which this plan was applied in the Panvel Táluka is explained in the following extract:—

The measurement of the land was carried out according to the plan of operations recently explained in my letter No. 479, dated 17th September 1857, which

I would suggest that Government will be pleased to leave to me the discretionary power of selecting the particular districts to which it (the plan) is to be applied.

With regard to the Varkas settlement in Khálápur, Captain Francis added [1] :—

I think it would be very inexpedient to supersede it by a detailed survey of the nature above described.

Government orders on ditto.

9. In passing their orders on the above reference, Government observed as follows [2] :—

Although Government are strongly impressed by the imperfections which they have already noticed in Captain Francis' scheme for the assessment of Varkas lands, and would greatly prefer a plan which should record, once for all, the boundaries of Varkas lands allotted to rice cultivation and distinguish them from the common gooruchuran and unappropriated Government forest, they admit the objection on the score of expense urged by Captain Francis as applying to certain districts, among which the Khálápur Mahál must be classed. Government have already fully explained their views on this subject; and in granting Captain Francis the discretionary power for which he applies they rely on his making every possible effort to act up to those views.

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is simply that of marking it off into numbers from the map by taking up points defined at the measurement of the rice lands, or the survey of the village circuit, and connecting them together, the new lines of boundarly thus formed being defined by the erection of stones, and the area of the number taken from its outline on the map. In cases where the village has a large extent of Varkas a partial remeasurement with cross staff and chain was found necessary, but as far as practicable, the map has been taken as the basis for dividing the lands into numbers, and now that I have had some experience in the working of this plan, I am satisfied that it may be safely trusted to as the basis of our Varkas measurements.

The area measured in this manner was about 26,000 acres, the whole of which was also classified. The work was done for the most part last season by an extra establishment put under Mr. Hexton's charge and examined by him in part and partly by Mr. London during the present season, and they report it to have been generally done in a satisfactory way. The great object sought has been that of doing the work as cheaply as possible, which has been effected by employing an extra establishment without any additional supervision charge and, in this case, the plan has certainly been successful, as the measurement and classification together have cost only about 11 pies per acre. (Extract from paragraphs 4 and 5 of Captain Francis' letter No. 55, dated 9th February 1858, Panvel Revision Settlement Selection, No. CCLXIV, New Series, page 75.)

[1] Extract from paragraph 16 of Captain Francis' letter No. 479, dated 17th September 1857, Khálápur Revision Settlement Selection, No. CCXXIII, New Series, page 214.

[2] Extract paragraph 2 of Government Resolution No. 4863, dated 10th November 1853, Khálápur Revision Settlement Selection, No. CCXXIII, New Series, page 215.

10. The new plan of Varkas survey was extended to all the tálukas dealt with after Nasrápur, with the exception of the Kolvan (now Sháhápur) and Bhiwndi tálukas.[1] In these two tálukas the Varkas was surveyed and assigned to the cultivators on the Khálápur plan. The Varkas area given to the villagers under this plan was in the course of a few years rendered useless for *ráb* purposes partly by improvident cutting practiced by villagers and partly by a large portion of such area being brought under cultivation. A cry for additional Varkas area was soon raised and complaints were made of the prohibition placed against the villages using, from the Government forests, branches of trees for *ráb* purposes. A complaint of this kind was first received from the inhabitants of the Bhiwndi táluka in 1873. After a good deal of correspondence on the subject-matter of the complaint between the Revenue Survey and Forest Officers, Government passed their orders as follows[2] :—

The new plan extended to all the tálukas except Sháhápur and Bhiwndi.

Additional Varkas applied for.

Government orders.

Government are led to believe that at the time of the Survey Settlement all *ráb* land was, except in the Nasrápur táluka, portioned out into separate numbers which were regularly assessed, and that in all cases the rayats who required Varkas were given the option of taking up what numbers they pleased subject to payment. It is clear that in such cases the rayats who may have improvidently cut and disposed of the trees on their own lands and those who having had the opportunity of becoming possessed of *ráb* lands on payment, failed to avail themselves of it, have no just cause for complaint.

And with reference to the Nasrápur táluka in particular, Government in the same Resolution passed the following orders :—

Orders as regards Nasrápur.

Colonel Francis must carefully consider and report on the feasibility of organizing a party to proceed with the measurement and allotment of Varkas lands in the villages which formerly comprised the Nasrápur táluka. The

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[1] I am not now prepared to name those I would except from the operation of the system ; but there is no doubt Kolvan will be one, for it would take years to measure into numbers the immense tracts of Varkas in that district, and such a plan of operations would, after all, be unsuited to the habits of the poor class of cultivators of that wild country. I would also except Bhiwndi—not, however, for the same reason exactly, but on account of its having been for years, and being to this day, under the operation of a system precisely similar to that introduced into Khálápur. (Extract from paragraph 15 of Captain Francis letter, No. 479, dated 17th September 1857, Khálápur Revision Settlement Selection, No. CCXXIII, New Series, page 214.)

[2] Extract from Government Resolution No. 4965, dated 8rd September 1873.

present unsatisfactory condition of affairs under which no rights of areas have been specially defined must, if possible, be rectified.

Detailed Survey of Varkas in Nasrápur.

11. In accordance with the above orders a detailed survey of Varkas lands was arranged for and carried out in the whole of the Nasrápur (now Karjat) táluka in 1877. This survey comprised the following operations[1]:—

(*a*) Ráb lands, *i.e.* lands attached to the rice and held by the cultivators were divided into numbers according to the following scale:—

Good level land	... ...	15 to 20 acres.
Sloping hilly	... ...	20 to 30 „
Steep hill side	... ...	30 to 50 „

(*b*) Every individual holding was separately measured and classed in the usual manner. All new numbers thus formed were demarcated by boundary marks.

Necessity for a detailed survey felt in other tálukas and the work sanctioned by Government.

12. As in Nasrápur (now Karjat), the necessity for a detailed survey of Varkas lands had long been felt in other tálukas also,[2] and though proposals for carrying it out were submitted to, and sanctioned by Government in 1877, nothing practi-

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[1] *Vide* Colonel Francis' memorandum of 25th November 1873.

[2] In 1871, the subject of the Varkas survey in the Sháhápur táluka was first brought to the notice of the Revenue Commissioner by the then Collector* of Thána (Mr. Sheppard). He requested that as great inconvenience and difficulties were experienced in carrying out the annual Jamábandi of the táluka owing to the "large portions of parigh area" not having been measured in detail at the time of survey, Government might be moved to order a detailed Survey and Settlement of these lands.

* Collector's No. 219, dated 21st January 1871.

The matter was referred to Colonel Francis, who in his letter (No. 288 of 23rd March 1871) promised to undertake the work in the following field season, but subsequently reported† his inability to do so in consequence of "great pressure" of revision work elsewhere.

† No. 855, dated 8th June 1871.

Here the matter was dropped and no further steps appear to have been taken until the year 1877. In this year on a reference (No. 2415 of 2nd August 1877) from Mr. Jervoise, then Collector of Thána, the Commissioner, N. D., brought the subject to the notice of the Survey Commissioner, Colonel Anderson, who referred it for the orders of Government in his letter No. 1432, dated 3rd December 1877. Colonel Anderson wrote:—

The Varkas or hill lands in the Thána Collectorate were divided in the survey into large blocks without internal definition of the rights and limits of cultivators. The same course was followed in the Ratnágiri Collectorate, and the breaking up and subdivision of these large blocks there was sanctioned by G. R. No. 2474, dated 24th April 1876. * * It is necessary that the sanction of Government be obtained to the execution of the work required to be done which I have now the honour to apply for, both for the Sháhápur táluka and for all other parts of Thána where the Revenue Commissioner, N. D., may

tally was done in the matter until 1881. In the meantime Revision Survey Operations were commenced in the collectorate, and as it was considered that the work above referred to could be done more expeditiously as a part of, and along with the Revision Survey than as a separate operation, it was included in the Revision Survey programme of the tálukas * dealt with up to 1890. The Revision Survey in these tálukas was carried out in detail under the Karjat Revision Rules[1] comprising, so far as Varkas was concerned, the following operations :—

Detailed Survey of Varkas was deferred until Revision.

* Panvel, Pen and part of Kalyán.

Ditto carried out in certain tálukas.

(*a*) Total re-measurement of Varkas lands

and

(*b*) Phalni, or measuring and marking off shares of different co-occupants (Pôt Khátedárs) in Varkas numbers in cases where the occupants agreed to pay the cost of the operation.

13. In tálukas dealt with after 1890—excepting the Sálsette [2] táluka, where for special reasons the Revision Survey was ordered to be carried out according to the Karjat Revision Rules—the revision measurement of Varkas was carried out on a more partial plan which was introduced by Mr. Stewart [3]

Detailed Survey abandoned except in Sálsette.

consider the subdivision called for which will probably embrace the entire collectorate excepting the Nasrápur táluka, where the work has been done under G. R. No. 5870, dated 24th October 1873.

The sanction applied for in the above correspondence was granted in G. R. No. 7577, dated 24th December 1877.

[1] *Vide* Appendix E[1] to Chapter I. Part I. Measurement.

[2] His Excellency the Governor in Council considers that the Revision Survey of the Sálsette táluka should be thorough and complete in respect of all lands, and that the existing rule regarding subdivision of entire Varkas numbers should continue in force in this táluka. The circumstances of Sálsette, owing to the comparatively high value of its Varkas lands, are exceptional and justify special treatment. Government is glad to observe that Mr. Stewart fully recognises this and is taking the necessary steps to ensure careful correction of all existing inaccuracies in the position and boundaries of Varkas lands, and to check and report encroachments in waste lands or lands set apart for special purposes. (Extract para. 1 of G. R. No. 2040, dated 19th March 1891.)

[3] Speaking generally of the Thána unrevised districts, the undersigned is of opinion that the surest way to overtake the arrears of settlement operations is to continue to devote the attention of the measurers and classers especially to the more valuable lands, yielding rice, rabi, and garden, and to still further diminish the touching up of Varkas areas by cancelling the order to our revision surveyors

with the object of expediting[1] the revision settlements. This plan "provided only for the verification of the position of Varkas numbers," and as regards *phalni*, imposed a further condition that "the applicants for subdivision (*Phalni*) should be present."[2]

Phálni left undone under the partial Revision Survey.

14. As a result very little Phalni was done, especially in the tálukas remeasured after 1890, and so far the revision survey was considered incomplete, inasmuch as it did not fully comply with the provisions of the law[3] on the subject. This point, which was specially referred to by the Commissioner, S. D., in his remarks[4] on the Alibág revision settle-

Government orders on the Alibág Settlement regarding Phálni.

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to undertake "Varkas *phalni*" even on payment. It will be interesting to know that roughly speaking the area of these improductive Varkas land is about four tmes greater than tLat of the rice, rabi and garden combined, while the revenue derived from them is about eight times smaller. The resettlement is hampered by time spent in measuring off and recording infinitessimal plots of worthless land, while the enhancement of the revenue of the richer kinds of land is proportionately delayed. (Extract para. 8 of Mr. Stewart's memo. No. 132, dated 22nd January 1891.)

[1] It must be placed on record that the field work of the Konkan Survey was, during the season beginning with November 1890, regulated by what were called "the Konkan Survey Supplementary Revision Rules." These rules wers drawn up by the late Mr. Stewart with the object of expediting the revision settlements (extract from para 3 of Survey Commissioner's letter No. S/240, dated 31st January 1894—Alibág Revision Settlement Selection No. CCXC, New Series, page 143).

[2] (1) *Vide* Konkan Survey Superintendent's No. 1277, dated 15th August 1891.

(2) It would then be extremely rash for me to advise Government that the present record should be accepted, after the new accretions to the rice and garden have been measured and plotted and after the rabi area has been identified and taken out of the category of Varkas. This is not enough. The bend demarcation and the *phalni* may be left to the Circle Inspectors, but at least the outer boundaries of the villages and the principal corners of Varkas numbers must be examined and corrected where they are wrongly plotted. Again, the revision of the Varkas is so formidable in quantity that it would completely overtax the powers of the Inspectors. It is, moreover, exceedingly intricate and difficult. The theodolite might be freely used, and the greatly increassd value of the Varkas makes it essential that the demarcation should be accurate to prevent a large crop of after-complaints, entailing after-work, which are sure to arise if care is not now taken. The work demands closer supervision than that under which the Circle Inspectors will do their duties. Lastly, time is an important factor. If there is delay, the revision of the rates in Varkas will be delayed and forest demarcation and *phálni* and the long list of necessary operations in Varkas which the Collector of Thána recently sought to throw on the shoulders of the Survey. (Extract para 10 of App. C.—Konkan Survey—to Survey Commissioner's letter No. 1420, dated 31st July 1891.)

[3] Rule 55 of the Land Revenue Code Rules.

[4] No phalni or subdivision of Varkas numbers according to occupancies was effected at the original survey. At the revision the phálni was carried out in only a few cases where the cost of subdivision was paid in advanceby the occupants. The question as to the necessity for completing this partof the survey

ment was disposed of by the following orders [1] of Government on that settlement:—

The *Phálni* of Varkas lands has not been carried out to any great extent, and this is stated to be due, in great measure, to the negligence of the occupants to appear and point out their shares. The Commissioner, S. D., is of opinion that this work should be carried out by the Survey Department, and not left for special establishments to complete. Government, however, doubt if there is any use in insisting on the work being completed as suggested by the Commissioner, S. D. Experience in the Konkan generally has shown that occupants will not willingly come forward to point out their boundaries, and it is worse than useless to attempt subdivision, unless there is agreement. There is, however, no objection to the issue of a notice, as proposed in paragraph 5 of the Honourable Mr. Nugent's memorandum, apprising the people of the remaining tálukas of the rule requiring them to claim subdivision.

15. In the following year, the progress in the regular revision operations of the district having made it possible to spare a few trained men for employment on other work, arrangements were made for carrying out the *phálni* in the Murbád táluka as an experimental measure. The Murbád experiment having proved successful, similar arrangements were made for carrying out the *phálni* in Kalyán. Before the work in Kalyán was finished, however, the 5 years' extension previously granted to the Survey Department had expired and a further extension had to be applied for. This was accordingly done, and on receipt of the Government orders [2] the necessary arrangements were made for carrying out the *phálni* in all the tálukas of the Thána and Kolába District before the close of the field season 1899-1900.

Phálni operations first commenced in Murbád as an experiment.

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work was referred back to the Survey Commissioner, whose reply, dated the 20th February, is amongst the papers accompanying this memorandum. Mr. Ozanne admits that the amount of phalni left to be done is too large for the Circle Inspectors to adequately deal with. He also admits that in the case of occupancies measuring above three acres, the cost of phálni wrongly recovered from the occupants will have to be refunded to them. The work of subdividing occupancies of above three acres each will, if it is to be performed by the Circle Inspectors, occupy a long time, and will throw on the Revenue Department an expenditure which properly should be charged against the survey. It would have been well had the Survey Department by a special notice apprised the people of the rule which requires them to claim subdivision, and in the opinion of the undersigned this should be done in the remaining tálukas of the Kolába Collectorate. (Extract paragraph 5 of Commissioner S. D.'s endorsement No. 1109, dated 15th March 1894, Alibág Revision Settlement Selection, No. CCXC, New Series, page 149.)

[1] Extract from para. 1 of G. R. No. 4380, dated 17th May 1894, Alibág Revision Settlement Selection, No. CCXC, New Series, page 153.

[2] It will be seen from this report that Mr. Muir-Mackenzie after discussing the relative merits of the different agencies by which the remaining *phálni* work could be carried out, recommends, in the light of the experience gained in the Murbád Táluka, that the work should be entrusted to the ten survey parties now employed in the Konkan. With this view he has submitted detailed proposals for the employment of these survey parties on *phálni* work for a period of two

Carrying out the Phálni operations in all tálukas.

16. In accordance with the orders above referred to, the *phálni* of Varkas and Rabi[1] lands has now been carried out in all the tálukas of the Thána and Kolába Districts.

Items comprised in the Phálni operatins.

17. The operations carried out at the *phálni* comprised —

(*a*) the subdivision according to usufruct (vahiwat) of shares in existing Varkas and Rabi survey numbers;

(*b*) (1) the measurement and (2) the classification of shares;

(*c*) showing the boundaries of such shares by a sketch in the field book.

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and a half months during the current financial year, *i.e.* from 1st November 1897 to 15th January 1898, and then after the completion of the regular survey settlement work in the Konkan for a further period of twenty and a half months from 1st November 1898 to 15th July 1900 * * * * * *. Experience in Murbád shows that the *phálni* operations are likely to result in an increase of revenue amounting to about 15 per cent. which in three years would cover the whole net expenditure; delay in carrying out the operations would therefore cause considerable loss. Moreover, as the measurement and classification are to be final, it is most important that they should be accurate, and accuracy can be secured only by the employment of trained establishments. In the circumstances His Excellency the Governor in Council is strongly of opinion that the extra expenditure involved in Mr. Muir-Mackenzie's proposals should be sanctioned. (Extracts from paragraph 6 of G. R. No. 7900-A., dated 30th October 1897.)

[1] At the revision survey no distinction was kept between the Rabi and Varkas lands. Both were classed under one and the same scale and were assessed at one maximum rate as will be seen from the following extracts:—

The soil of both denominations is dry-crop, and it is classed practically under one and the same scale of 16 annas downwards, which is the scale that is also used in the other surveys; the only difference being that the scale for the two classes of land, known and recognized by their local names, is laid down for the purposes only of this Department as being for rabi from 16 annas to 6 annas and for Varkas from 6 annas to 1 anna. (Extract from paragraph 70 of Superintendent, Konkan Survey's No. 1893, dated 24th December 1891, page 20, Panvel Revision Settlement Selection, No. CCLXIV, New Series.)

Mr. Turnbull points out that the only use in having a different rate for rabi and Varkas seem to have been the "facility thereby gained of putting a higher rate on the Varkas, and that this is doubtless useful where the rabi is so poor as to be unable to carry a rate justly proportionate to the Varkas." To this I need only say that the remedy can be made in the classification. (Extract from Survey Commissioner's No. A.—162, dated 19th January 1892, page 108, Panvel Revision Settlement Selection, No. CCLXIV, New Series.)

At the original survey the rabi lands were classed separately from the Varkas lands; in the papers now before Government it is proposed to class these two kinds of land together. The rabi lands under the old survey settlement bore a maximum rate of Rs. 1-12-0 in the village of Panvel and of Rs. 1-8-0 in other villages. The advisability of keeping the two classes separate or of throwing them into one has been fully discussed by the Acting Superintendent of Survey and the Survey and Settlement Commissioner, and after perusing the reports before him His Excellency the Governor in Council is of opinion that the proposed change is desirable. (Extract from paragraph 8 of G. R. No. 7166, dated 8th September 1892, Panvel Revision Selection, No. CCLXIV, New Series.)

Operation (*b*) (1) was carried out by the 4-anna measuring rod, while operation No. (*b*) (2), which comprised the application of the Position Class, was carried out in accordance with the rules given in paragraph 39 of Section IV. Konkan Classification. Part II.

18. It may be here noted that under the existing practice[1] the *phálni tukdas* (and occasionally pôt numbers in Rabi land) made at the phálni were not demarcated or made into "Survey Numbers." This was considered not quite in accord with the law on the subject of phálni (Rule 55 of the Land Revenue Code) which required that "every occupancy separately recognized in the village records, if not less in extent than the minimum for survey numbers fixed under section 98, shall be defined by boundary marks and made into separate survey numbers."

Discrepancy between the law and the practice on the subject of phálni.

19. To make the practice consistent with the law, therefore Government, on the recommendation of the Survey Commissioner, passed the following orders[2]:—

Government orders making the law conform to the existing practice.

It is hereby ordered with reference to No. 55 of the rules under section 214 of the Land Revenue Code that *phálni tukdas* in Varkas and Pôt numbers in rabi lands shall not, unless the Survey Commissioner so directs, be demarcated or made into survey numbers, even though in area above the minimum prescribed by the orders under section 98 of the Land Revenue Code.

Ratnágiri.

20. The history of Varkas survey in this Collectorate bears a close analogy to that of the Thána Collectorate. The same Department (Thána and Ratnágiri Survey) which conducted the survey opera-

Ratnágiri Varkas lands.

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[1] The existing practice is described in the following extract:—

In the phálni operations already carried out in the Ratnágiri District no new survey numbers were made of any of the shares comprised in the existing survey numbers even when it was found that some of the shares exceeded the prescribed minimum, *viz.* 3 acres. All these shares were made into *phálni tukdas* or *pôt* numbers according as the land comprised in them was Varkas or Rabi, and this was found sufficient for all practical purposes. In the Konkan a *phálni tukda* or *pôt* number is in all important respects a survey number. For the sake of distribution of assessment no demarcation in the field is necessary, and generally none is desired by the occupants. It will be seen, then, that in carrying out the *phálni* operations in the Thána District according to the Ratnágiri plan noticed above, we are doing all that the law on the subject demands, with the minor exception that no shares are measured off into new survey numbers or demarcated. (Extract from pargaraph 2 of Survey Commissioner's letter No. S.—211, dated 24th January 1896.)

[2] Extract from G. R. No. 1872, dated 27th February 1896.

tions in the Thána Collectorate surveyed and settled some of the tálukas of the Ratnágiri Collectorate. The plan of Varkas survey adopted in Thána was accordingly followed in those tálukas, *i.e.* the Varkas lands were surveyed only on the "block system." This irregularity of the system and the difficulties arising therefrom were brought to the notice of the Commission which was appointed by Government to enquire into the question of the "Khoti tenure." The Commission in their report, among other matters, pointed out the desirability of surveying the Varkas land in detail. Government in passing orders[1] on the proposals of the Commission directed that "the survey of these (Varkas) lands in the tálukas earlier settled must now be done over again in the way adopted for the other tálukas."

Detailed survey of Varkas ordered.

21. To carry out the proposals recommended by the Khoti Commission, Government appointed Mr. Crawford, and, in their letter No. 3662, dated 12th June 1877, gave him instructions as to how he should proceed in the matter. In paragraph 5 of this letter Government directed Mr. Crawford to prepare a record of tenants' rights in each village held on the khoti tenure. "This record," it was ordered, "should be comprehensive and comprise all tenants, both those who have rights and those who have not, so that there may be no room hereafter for doubt or for allegation of omissions."

The work entrusted to the Collector, Mr. Crawford.

22. In his first report on the progress of the Khoti settlement work conducted by Mr. Crawford in accordance with the above instructions, he pointed out that the preparation of the "record of tenants' rights" ordered by Government will, among other things, involve, of necessity, the following steps to be taken:

Necessity for accurate survey of Rice and Varkas pointed out.

> [2]Accurate survey and measurement by the Survey officers of all the lands in the village, whether rice or Varkas, held by each tenant.

23. In 1878, in his remarks on one of Mr. Crawford's reports on the Khoti settlement, Colonel Anderson wrote[3]:—

Colonel Anderson's remarks on ditto.

> The original measurement of the Varkas lands only in large blocks up even to areas of 150 acres, with a very rough definition on paper only of the interior holdings without any demarcation in the field, has been a most fertile cause of

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[1] G. R. No. 2474, dated 24th April 1876.
[2] Mr. Crawford's report No. 137, dated 22nd January 1875.
[3] Extract from Colonel Anderson's letter No. 969, dated 7th October 1878.

the difficulties which have occurred in Ratnágiri and also in Thána. This block measurement was originally approved by Captain Wingate, Survey Commissioner, 1852. It was considered that it would be an unnecessary expense to measure these lands in the usual detail and also unnecessary in a revenue point of view in that land of such small value could be arranged for roughly according to the usual shares of the people in the habit of cultivating them. This may have been the case in 1852, but even ten years made a great change, and even in that time it must have become visible that the rough measurement, which would suffice ten years previously, would not suffice with the increasing pressure of population and the development of agricultural industry, and that consequently difficulty would result, if not already resulting. It has now become necessary to measure these Varkas lands in detail and to substitute a precise survey into survey numbers of small area with precise definition and demarcation.

Government orders directing detailed survey of Varkas in all the tálukas of Ratnágiri.

24. Thus the necessity of an accurate measurement of Varkas lands, pointed out by the Collector, being concurred in by the Survey Commissioner, the work was at once ordered to be undertaken, and accordingly all the Survey establishments then working in the Ratnágiri Collectorate were employed on that work. In the course of a few years the work was completed, and a detailed and accurate measurement was substituted for the rough survey formerly existing.

In tálukas revised after 1876 Varkas surveyed in detail with ordinary survey operations.

25. In tálukas dealt with after 1876, Varkas was surveyed in detail as part of, and along with, the regular survey work.

CHAPTER XVIII.

MA'L LANDS IN THE KAIRA DISTRICT.

Mál lands where met with.

In this district vast plains of dark-brown soil technically called "mál" [1] are met with chiefly in Thásra and Kapadvanj and in the north-eastern villages of the Nadiád táluka.

Mál land described.

2. Mál is not a particular kind of soil, but is *waste land*, the cultivation of which, owing to some inherent defect, presents considerable or insuperable difficulties. It includes black soil, kali besur, and goraru, salt soil and sweet. The soil, as well as the subsoil is impervious, which allows rain-water to stagnate on and near the surface, rendering the top soil soft and marshy until the drying takes place, when it quickly becomes too hard and dry for the plough.[2] The inferiority of the land is generally ascribed to want of proper drainage, and also to the existence of salt known as "usur."

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[1] (1) When a village or tract is called mál, it does not follow that every guntha of it is the distinctive dark-brown soil impregnated with salt which lies waste wherever it exists.

(2) This mál land must not be confounded with the *mal of the Deccan* or mál varkas of the Konkan. (Footnote on page 36, Nadiád Revision Settlement Selection, No. CCXCV.)

(3) In the Deccan the term mál applies to all cleared land (excepting rice and rabi) on which plough can work; "whereas the Konkan term varkas is applied to such land where the plough cannot work, and which is therefore worked by the koita." (*Vide* para. 7 of Revenue Commissioner S. D.'s report No. 3819, dated 2nd November 1865, page 25, Peint Revision Settlement Selection, No. CCXLVIII.)

[2] (1) A concretionary bed of limestone exists at a depth varying from 18 inches to 5 feet, which is impervious to water, and it is on this account that the soil after rain gets into a quagmire condition. During dry weather the soil soon dries and bakes very hard. (Extract from para. 38 of letter No. 55, dated 13th March 1895, from Survey Settlement Officer, Gujarát, page 10, Thásra Revision Settlement, Selection No. CCCV.)

(2) When there is rain and the land well saturated with water, it takes some time before it becomes fit for ploughing. This is here technically called "varap," *i.e.* fit for the plough to make furrows. "Varap" occurs all of a sudden, and the soil becomes at once hard and unploughable. When there is a large downpour of rain, the land becomes unplonghable altogether, and the time for ploughing passes away. This description applies to the whole of the mál tract to a greater or less degree.

The term "Kharadia" is applied to the soil which contains concretionary nodules, and sometimes small smooth pieces of black stone are found mixed with them. If the latter ingredient preponderates, the soil is known as "Maradia" or stony. The water-logged condition of soil above-mentioned is locally known as "Rechan," and the land so affected is termed "Rechal."

(Extracts from para. 38 of letter No. 55, dated 13th March 1895, from Survey Settlement Officer, Gujarát, page 10, Thásra Revision Settlement Selection No. CCCV.)

3. This relative inferiority of mál lands was duly recognized, and the whole of this land was therefore "lowly[1] classed and moderately assessed at the original survey."[2] When the tract came up for revision, however, the treatment of these lands formed the subject of a long and technical discussion between the Deputy Superintendent on the one side and the Collector and the Survey Commissioner and the Director of Land Records and Agriculture on the other. The Deputy Superintendent contended that the original classification of these lands was faulty,[3] and urged that these lands should be either reclassed or their existing classification "should be halved for revision settlement purposes or at least reduced by two classes." Referring to this point, the Survey Commissioner and Director of Agriculture observed as follows[4] :—

Treatment of mál lands at the original and revision surveys.

Reclassification would not effect any marked difference in the relative valuation of mál and goradu, unless a special scale could be prescribed and used for mál similar to that for "tisali kumri" in the Deccan or "varkas" in the Konkan. Reclassification under a special scale is precisely what Mr. Fernandez now contends for. The fatal objection is that "mál" cannot be distinguished by the eye or by digging to the ordinary depth. Mr. Fernandez at the commencement of the correspondence on mál thought that it was always black soil, but the classers whom he sent out on the fruitless endeavour to pick out the mál numbers have included a very large proportion of land, of which the surface

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The classification was so actively supervised as to prevent the classers pulling up the value of inferior soils to a too close approximation to the superior. (Extract from para. 4 of Kaira Collector's No. 1290, dated 20th April 1895, page 44, Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.)

[2] The change made in the old scale will have a most beneficial effect and render the assessment of the superior and inferior orders of soil proportionately equitable. (Extract from para. 5 of Kaira Collector's No. 1290, dated 20th April 1895, page 44, Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.)

[3] The black or brown soil, known technically as mál, was, as under ordinary circumstances, placed at 16 annas, and the sweet goradu at 15 annas; *that is, their relative positions were reversed.* The inference, then, is inevitable that the classification, made with this false appreciation of the natural conditions, must be wrong. I will illustrate my meaning by an example: A field with sweet goradu soil has two faults of sand. According to the scale for Kapadvanj, the best goradu is 2nd class, or 15 annas; the two faults would therefore make the soil of the field 4th class, or 8 annas. Another field has mál soil, and there are two faults of salt in it. According to the same scale the best mál soil is 1st class, or 16 annas. With two faults of salt, the classification of the field would be 3rd class, or 12 annas. Now, in this classification the physical defect, which makes the cultivation of mál lands so risky, is not taken into the slightest account; therefore the result, which shows that the mál soil with two faults of salt is 4 annas better than the sweet gorádu soil with two faults of sand, is, on the face of it, absurd. (Extract from para. 14 of the Deputy Superintendent Gujarát Survey's No. 384, dated 3rd April 1895, page 3, Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.)

[4] Extract from para. 4 of Survey Commissioner's No. S—1121, dated 4th May 1895, page 48, Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.

soil is goradu. Further, there is other evidence that the subsoil of calcareous mál underlies light as well as dark surface soils.

Final orders of Government on the subject.

4. The point was eventually decided by the following orders[1] of Government :—

The Collector and the Survey Commissioner and the Director of Land Records and Agriculture consider that the original valuation may be accepted as correct. They point out that there are numerous indications in the original reports that the inferiority of mál soils was fully recognized, and they contend that as the classers cannot be relied on to distinguish mál soils from soils of other descriptions, and as care in the grouping and moderation in the rates will obviate any danger of over-assessment, a reclassification of mál soils only is at once impracticable and unnecessary. The Deputy Superintendent in the first half of his report expresses himself very strongly in favour of the opposite view, and prophesies that a revision of the assessment on the basis of the present classification will produce such an over-assessment of the mál soils that the land will go out of cultivation to a large extent; but in the second half of his report he so far modifies his views as to admit that, if careful consideration is given to the circumstances of each individual village, a just and equitable assessment can be fixed without a complete revision of the classification, and proceeds to frame proposals for rates and grouping accordingly. His conclusion, therefore, is for practical purposes the same as that arrived at by the Collector and the Survey Commissioner and Director Land Records and Agriculture, and it appears to His Excellency the Governor in Council that the plan proposed is the only one which, under the circumstances, can be adopted. In view, however, of the admitted difficulty of cultivating mál soil, of the fact that in tracts where it prevails the area of cultivation has remained stationary, if it has not actually receded, and that efforts made to encourage cultivation by the grant of leases on favourable terms have not been attended with success, Government consider it necessary that the result of the rates now proposed should be very carefully watched, and that if, in case of any land in actual occupation, complaints of over-assessment are made, they should be carefully enquired on the spot and the assessment reduced on sufficient cause being shown.

Special relief to mál lands in revision settlements.

5. With a view to give some relief to the mál lands, however, it was recommended[2] that the subsoil water advantage in these lands should not be taxed, and that in calculating the assessment a "wholly descending" distance-from-village

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[1] Extract from para. 3 of G. R. No. 5134, dated 8th July 1895—Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.

[2] I certainly agree with Mr. Fernandez in his recommendation not to tax subsoil water advantages in the mál villages, not because I think the soil classification is wrong, but because it is manifestly unfair to tax water, having regard to the peculiar nature of mál lands with no proper under-drainage owing to the impervious substratum of lime. (Extract from para. 13 of Kaira Collector's No. 1290, dated 20th April 1895—page 46, Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.)

scale should be applied. Both these recommendations were sanctioned by Government.[1]

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[1] (1) G. R. No. 5134, dated 8th July 1895, Kapadvanj Revision Settlement Selection, No. CCCXXXVIII.

(2) G. R. No. 5135, dated 8th July 1895, Thásra Revision Settlement Selection, No. CCCV.

CHAPTER XIX.

(1) WATANS (SERVICE INAMS); (2) FIXING OF VILLAGE OFFICERS' REMUNERATION; AND (3) ASCERTAINMENT OF EXCESS (WÁDHA'WA) IN INA'M LANDS.

Watans—Service Ináms.

Watans, or Service Ináms, are those hereditary [1] holdings of land or cash, in return for which a certain service to Government or to the public is or was required of the holder.

Present law as to watans.

2. The law relating to Service Ináms and hereditary officers generally is contained in Act XXIII of 1871 and Bombay Acts III of 1874 [2] and V of 1886.

Classes of Watandárs.

3. The holders of watans or Service Ináms are classified as follows:—

(I) District officers.

(II) Village officers who perform no service to Government.

(III) Village officers who still perform service to Government.

District officers.

4. The officers falling under Class I, and known by the general name of Zamindar, were the chief instruments in the Peshwa's time for the collection of revenue. These officers, though superseded on the introduction of the stipendiary system under British Government by Daftardárs, Mámlatdárs, Deputy Collectors, &c., continued till 1863 to enjoy [3] their full emoluments and to perform the duties of their offices which became more and more nominal.[4] An

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[1] (1) The term watan which is used in a very wide sense, and which Grant Duff calls "a gratifying sound to the ears of a Marátha, whether prince or peasant," includes all hereditary property of this sort, "and the holder of any such enjoys, what is considered very respectable, the appellation of watandár." (Page 489, Nairne's Hand Book, 3rd Edition.)

(2) A watandár is defined by the Hereditary Offices Act, section 4, to mean "a person having an hereditary interest in a watan." A person having no present interest or share in a watan cannot be held to be a watandár. The fact that he may possibly some day become the owner of the watan does not affect his present position with regard to it, which is that of an outsider. (*Vide* G. R. No. 507, dated 20th January 1883—page 2035, Compilation of Standing Orders.)

[2] *Vide* page 499, Nairne's Hand Book, 3rd Edition.

[3] *Vide* page 500 do. do.

[4] In March 1863 Government appointed a Commission, presided over by the late Mr. Stewart St. John Gordon of the Bombay Civil Service, for the purpose of

arrangement was then made by which they were relieved of all liability for future service on condition of paying a certain quit rent varying in different districts,[1] on their holdings and allowances, the remainder being then confirmed to them as private property by sanads. Nearly the whole of the district officers have accepted this, which is known as the "Watan Settlement." Act III of 1874 applies to them as well as to those who have not[2] accepted the settlement, but its provisions are, of course, only enforced with regard to the latter.

Officers who perform no service to Government.

5. The officers falling under Class II are divided into two classes, *viz.*:—

(i) Village officers who though not useful to Government are useful and perform service to the village community, such as Kazi, Joshi, Gurav, Sutar, Lohar, Kumbhar; and

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the settlement of these cases in the Deccan, Konkan and Southern Marátha Country. A corresponding Commission was shortly after appointed for Gujarát, presided over by Mr. W. G. Pedder. The principle of both settlements was a commutation of service. There were, however, instances in which the abolition of service was not viewed favourably by the Zamindárs. These instances were few, and occurred in few Collectorates. (Extract from para. 69, pages 40 and 41, Narrative of the Bombay Inám Commission by Colonel Etheridge, C.S.I.)

[1] The commutation fixed in the several Collectorates of the Presidency was very light. It represented not only the Government demand for service, but the cure for a possible defect in title. Although these service holdings might have been assessed fully, the levy only amounted in Dhárwár to 6 annas in the rupee, in Belgaum to 5 annas and 3 annas, in Sholápur 4 annas, in Sátára 4 annas, in Poona 5 annas, in Ahmednagar 4½ annas, in Ratnágiri 5½ annas, in Thána 5 annas, in Khándesh 6 annas, in Surat 3 annas, in Broach 5 annas, in Kaira it varied from 3 annas to 8 annas according to nature of emoluments, and in Ahmedabad it varied from 4 annas to 8 annas. In the Godhra Panch Mahál the rate remains to be fixed. It should be added that the Collectorates of Kaladgi, Kolába and Násik are not specified above, as they were not formed at the period of the settlement. The commutation rates in these districts are the same as those of the collectorates out of which they were taken. (Extract from para. 69, page 41, Narrative of the Bombay Inám Commission by Colonel Etheridge, C.S.I.)

[2] It is not necessary in consequence of there being now so few district officers on service tenure, to give a description of their duties. The following principles were laid down in a judgment of the High Court in the case of a Sir Desai *versus* The Collector of Ratnágiri, decided in August 1871, and are no doubt applicable to all watans held on a service tenure—

> To all intents and purposes the law gives the Collector the power to entertain such establishment as is necessary for the performance of the usual duties of a watan if the watandár himself refuses to do so * * But if the Collector takes upon himself to spend any of the proceeds of a watan, he is bound to show that the money was spent in securing the performance of duties which the watandár himself was bound to perform * * The watandár has no right to complain that his duties have been increased by the sub-division of the táluka. When the watan was granted to his family in consideration of the performance of duties of a particular kind, there was no undertaking that the quantity of service of the kind which he would be called upon to render would be invariable. (Extract order No. 1, page 500, Nairne's Hand Book, 3rd Edition.)

(ii) Village officers whose services are not now required either by Government or by the village community, such as Potdar, Mahajan, Shikalgar, Bildar, Chowdari, &c.

The[1] service lands of these officers were ordered to be assessed and a quit-rent (judi) imposed of one-fourth of the survey assessment of their watans in the case of the first class and one-half in the case of the second class, in addition to any salami that may have been levied previously. The holdings of the second class were then converted into private property, but those of the first class are regarded as service watans liable in whosoever hands they may be for service to the village community.

Village officers useful to Government.

6. The third class of village officers consists of the Patel,[2] who is the chief police and revenue authority in the village, and of the kulkarni,[3] the village accountant and registrar. The settle-

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[1] G. R. No. 1915, May 28, 1860; No. 2606, June 1, 1861; No. 3973, November 11, 1863; No. 1930, May 18, and No. 2785, July 23, 1864—page 526, Nairne's Hand Book, 3rd Edition.

[2] The Patel is the Chief, as is shown by the name generally given him in the works of English writers, the "headman of the village." Elphinstone says: 'The Patels are the most important functionaries in the villages, and perhaps the most important class in the country. They hold their office by a grant from the Government (generally that of the Moghuls), are entitled in virtue of it to lands and fees and have various little privileges and distinctions, of which they are as tenacious as of their land. Their office and emoluments are hereditary and saleable with the consent of Government, but are seldom sold except in cases of extreme necessity. The Patel is head of the police and of the administration of justice in his village, but he need only be mentioned here as an officer of revenue. In that capacity he performs on a small scale what a Mámlatdár or a Collector does on a larger * * ; he collects the revenue for Government from all the rayats, conducts all its arrangements with them, and exerts himself to promote the cultivation and the prosperity of the village. (Extract from para. 1 of Chapter VI, page 117, Nairne's Hand Book, 3rd Edition.)

[3] (1) The village accountant, who is almost always a Bráhmin, keeps the numerous records and accounts of the village.

(2) With regard to the collection of the revenue, it need only be added that the Patel, and (in some instances) the village accountant, receives it from the rayats. The accountant enters it in the Government books and gives the rayats their receipts and the Mahár carries it to the Mámlatdár's treasury. Similarly, whatever happens in a village of a nature requiring that it should be made known to Government, it is the Patel who enquires into it and makes the report, which the kulkarni writes and the Mahár carries to the Mámlatdár. Returns made from the village to the Mámlatdár (a list of which will be found in Hope's Manual) are generally in the name of the Patel though the kulkarni writes them.

The village system exists most vigorously in the Deccan, where every village has its full complement of watandárs. In the coast districts generally it has not been so well preserved; in Kánara there are no hereditary village officers at all; in Gujarát no watans of Mahárs and but few of kulkarnis; in the khoti districts of the Southern Konkan few watandárs of any sort; and in the Northern Konkan no kulkarnis and but few inferior watandárs. But everywhere under our Government there is for every village, either hereditary or stipendiary, a Patel, an accountant, and a menial servant. (Page 119, Nairne's Hand Book, 3rd Edition.)

ment of the watans of this class of officers and of their emoluments was entrusted to the Revenue Survey Department[1] as early as 1846, and the plan on which the then Superintendent of Survey—Captain Wingate—proposed to carry out this settlement received the final sanction of Government in 1851.[2] This plan is explained in the following paragraphs.

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(1) The existence of a Revenue Survey affords Government the most favourable, if indeed not the only favourable, opportunity they can have of effecting the required * settlement, and there can be no officer so well qualified for making it in the Southern Maratha Country as the present Superintendent of that Survey, Captain Wingate, the whole of whose correspondence on the records of this office shows that he has for years past turned his attention with much zeal and assiduity to the measures which should be adopted for placing the village officers in a right position, and that he has been concerned in the discussions which have brought the question to its present state of readiness for disposal.

* Settlement of the watans of the hereditary village officers and their emoluments.

The Right Honourable the Governor in Council has therefore been pleased to authorize Captain Wingate to proceed so far as is consistent with Act XI of 1813, which it may be remarked leaves the assignment of existing allowances to the Collector and controlling officer without entailing the necessity of Government confirmation. The arrangements suggested by Captain Wingate sufficiently provide against Government being put to any additional expense until the decision of the Honourable Court (to whom another reference will be made) is received. (Extract paras. 2 and 3 of letter No. 7288, dated 10th December 1849, from the Secretary to Government.)

(2) I am instructed to take this opportunity to expresss the apprehension of the Honourable the Governor in Council that, in the new survey and assessment of the Poona Collectorate, this important matter of settling the emoluments of the District and village officers has not been sufficiently attended to. He considers this to be a very essential point which it is the province of the survey to determine because the existence of the ancient modes in which these emoluments were drawn from the rayats is, His Honour in Council believes, often incompatible with the principle of our surveys, which professes to lay a single burden in the land, and to relieve the rayat from all separate contributions and demands which may be made the means of oppression and annoyance. (Extract para. 10 of Government letter No. 2065, dated 27th April 1846.)

(3) With reference to your 3rd para, I am desired to inform you that His Honour in Council is aware of no objection to transferring to Superintendents of surveys in districts where surveys are in progress, the enquiry into the emoluments of district and village officers, with a view to their regulation consequent upon Act XI of 1843, which had originally been assigned to Collectors, and he thinks it probable it may be more conveniently and satisfactorily prosecuted by the former officers. (Extract from para. 2 of letter No. 3814, dated 31st October 1846, from the Chief Secretary to Government.)

[2] The village officers are the most important link in our administration; they were (at the original settlement) in a very reduced condition, a large proportion of their watan lands was waste and unproductive to them, they were got to serve with difficulty, no plan of providing officiators with remuneration was in existence, in consequence of financial objections, and in spite of constant urging, Captain Wingate did not get sanction for it till 1851, and then only by personally urging the question in England. (Extract from para. 19 of Colonel Anderson's letter No. 978, dated 23rd July 1877—*Vide* Appendix H, para 19 of Colonel Anderson's letter No. 978, dated 23rd July 1877.)

7. The principle[1] of this settlement was to provide adequate remuneration for that member of the family in which the office was hereditary, who was actual officiator for the time being. The sources of income were generally three :— (1) land for the most part exempt from rent ; (2) direct levies[2] in cash and kind from rayats or compensation in lieu thereof ; and (3) cash payments from the Government treasury. The true value of the income derived from these sources taken in the above order was determined and adequate remuneration for the officiator provided from them when sufficient. When insufficient an assignment from the treasury made up the deficiency ; when more than sufficient the land in excess was assessed at one-half the revised rates (survey rates). This order[3] and mode of calculation secured to the State the benefit of the lapse of cash allowances on the death of the present incumbent, which made up to some extent for the extra amount which had to be contributed from the treasury.

The principle of settlement explained.

8. The first step in carrying out the settlement was to ascertain the value of the existing watan emoluments. This was done according to rules 1 to 6 of the Code of rules framed by Sir George (then Captain) Wingate, which will be found in Appendix A. The amount payable to the officiator (Patel or Kulkarni) was then ascertained according to the scale laid down in rule 7 of the Code, and after deducting this amount from the profits of the watan land—*i.e.*, the survey assessment of the watan land minus the judi—the balance if less than Rs. 20 was confirmed to the watan ; while the cases in which the balance was Rs. 20 or upwards were reported to the

Ascertaining the value of the existing emoluments and fixing the remuneration.

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[1] Extract from para. 68, page 40, Narrative of the Bombay Inám Commission, by Colonel Etheridge, C.S.I.

[2] (1) These levies (or the haks on land levied direct from the cultivators) were abolished by the introduction of the survey settlement. (Rule 2 of the rules given as Appendix A.)

(2) It is to be recollected that in fixing the survey assessment the haks were taken into account at their recorded value, and therefore it seems fair to estimate them at what would have been the value of the collections, had the rayats determined to pay them up to the date of their *abolition by the survey settlement.* (Extract from para. 13 of Captain Wingate's letter No. 650, dated 19th September 1853.)

[3] This order was prescribed by Government letter No. 331, dated 25th January 1860 (paras. 12 and 13). Before 1860 the practice was to appropriate the watan emoluments for the remuneration of the officiator in the order shown in rules 15 to 17 of the old rules. *Vide* Appendix A. Also see examples given under para. 9 *infra.*

Inám Commissioner " with a view to his determining whether the official land was held upon valid titles or not." [1]

9. The working of the principles and rules above referred to is illustrated in the following examples :—

Illustrations.

Example 1—

Village A—Gross land revenue Rs. 2,600.

Patel's watan of the aggregate value of Rs. 90.

	Value of	Rs.	
a.	Service Inám land ...	60	as per rule 1 of App. A.
b.	Haks	20	do. rules 2, 3 and 4
c.	Cash allowance from treasury ...	10	do. 5
d.	Total value ...	90	
e.	Deduct Mámul judi ...	—10	
f.	Balance being the amount available for providing remuneration	80	
g.	Scale remuneration on Rs. 2,600—gross revenue	—66 *	
	Net profit ...	14	

	Rs.
* For the first thousand at Rs. 3 p. c. (as per rule 7)	30
For the second thousand Rs. 2 p. c. ...	20
For the remaining 600 at 1 p. c.	6
Additional fixed allowance as per rule 8 (2)	10
	Rs. 66

(1) Amount first appropriated to provide the remuneration as per rule 15 ... ... Rs. 20

(2) Amount next appropriated to provide the remuneration as per rule 16 ... ... „ 10

Rs. 30

As the total of the last two items (Rs. 30) fell short of the amount fixed as remuneration (Rs. 66) by Rs. 36, this amount was next appropriated from the net value of the land (survey assessment minus mámul judi), leaving a profit of Rs. 14, which being less than Rs. 20 was confirmed to the watan.

Example 2—

Village B—Gross land revenue, Rs. 1,500.

Kulkarni's watan of the aggregate value of Rs. 120.

	Value of	Rs.	
a.	Land	70	as per rule 1 of App. A.

[1] See Rule 21 of Appendix A.

		Value of	Rs.	
b.	Haks ...	...	30	as per rules 2, 3 and 4.
c.	Cash allowance from treasury	...	20	
d.	Total value	...	120	
e.	Deduct Mámul judi	...	—15	
f.	Balance available for remuneration	...	105	
g.	Scale remuneration on Rs. 1,500 — gross revenue	...	—76 *	
	Net profit	...	29	

* For the first thousand of the gross revenue (Rs. 1,500) at 5 p. c. 50
For the balance (Rs. 500) at 4 p. c. 20
Additional allowance ... ...
Stationery „ ... 6
Rs. 76

(1) Amount first appropriated for the remuneration as per rule 15 ... Rs. 30
(2) Amount next appropriated as per rule 16 ... ... „ 20
Rs. 50

As the total Rs. (50) of the last two items (Nos. 1 and 2) fell short of the amount (Rs. 76) fixed as remuneration by Rs. 26, this amount was next appropriated from the net value of the watan land (survey assessment minus mámul judi), leaving a profit of Rs. 29. As the profit in this case exceeded Rs. 20, it was reported to the Inám Commissioner for enquiry into the validity of the title on which the land was held (rule 21).

Substitution of half judi for enquiry by Inám Commission.

10. The investigation contemplated in rule 21, above referred to, was, however, not undertaken for several years, and all the cases of excess profit which had been reported to the Inám Commissioner remained in arrears. After some correspondence it was eventually decided by the orders [1] quoted below to impose in substitution for investigation by Inám Commission, half judi on surplus land emoluments—

(1) In the rules framed by Major G. Wingate for the settlement of the emoluments of Hereditary Patels and Kulkarnis, it was provided that the proceeds of a watan in excess of the amount required by scale to remunerate the officiating members should lapse to the State on the death of present incumbents if the excess were in cash, and should be liable to scrutiny and subject to the final decision of the Inám Commission if in land bearing a greater assessment than Rs. 20.

(2) But as it is proposed to supersede the detailed enquiries of the Inám Commission by a Summary Settlement of alienated revenues, this last provision is no longer applicable.

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[1] Government letter No. 331, dated 26th January 1860.

(3) At the same time the principle already applied must be adhered to as closely as possible for the remainder of thirty years for which the village officers may have presumed that their emoluments are fixed in connection with the guarantee of rate of assessment for the same period.

(4) The only point therefore in which His Lordship in Council conceives that any change should be made in regard to settlements already concluded and sanctioned, is the inquiry of the Inám Commission to which the watans are to be subjected according to the rules.

(5) His Lordship in Council has been pleased to decide that in substitution of this enquiry, the excess of land remaining after providing for the officiator's remuneration shall be taxed by a judi to the extent of one-half of such excess, the whole excess, however, being confirmed to the holders as part of the watan.

(6) In other respects the settlement already made will remain unaltered during the thirty years for which the assessment of the district is guaranteed.

(7) The portion of the watan held in excess of the officiating member's emoluments will be liable to no further contribution within this period, except in the event of the amount of arable land in the village being added to, and the kumal or limit of assessment being thus increased either by the lapse of Ináms or by bringing under cultivation new tracts of jungle land.

8. The emoluments of the officiator being revised decennially, the rest of the watan will, if necessary, come under revision at the same time, but if the increase from the causes noted in the preceding paragraph do not amount to 10 per cent., no alteration should be made in respect to the amount of judi imposed on the watan lands.

(9) All excess below Rs. 20 was exempted from enquiry by the Inám Commission, and in districts already settled the tax imposable by paragraph 5 of this letter should not be imposed in cases in which the excess does not amount to Rs. 20.

(10) But as the cause of the reservation no longer exists, His Lordship in Council is of opinion that in all settlements now being made or which will be in future be made, the restriction should no longer hold good, and watans in which the excess is below twenty rupees will be treated in the same way as others.

(11) Another modification which it appears to His Lordship in Council should be made in future settlements is to change the order in which the different items composing watan are taken into calculation in providing for the remuneration of the officiating members. Now that the excess is not to be enquired into by the Inám Commission, the orders of calculation should be altered.

(12) Thus the whole of the land will be first assessed for the remuneration of the officiator; if this do not suffice, the Parbhara Haks (estimated as before), and then the cash from the treasury will go to make up the deficiency, the balance if required being as hitherto made up by payments from treasury.

(13) By these means the State will receive the benefit of the lapse of the cash [1] allowances on the change of present incumbents so as to make up to some extent for the extra amount which has to be contributed from the treasury.

(14) These principles of settlement should be applied to the remaining mahâls in the collectorates in which the former rules have already been partially acted on. In other collectorates it has already been determined to proceed on a basis different from that on which settlements were effected at a time when it was proposed to try the claims of village hereditary officers by the Tribunal of the Inám Commission.

Modifications made in the existing practice summarized.

11. The important modifications introduced into the existing practice by the above orders may be briefly stated thus :—

(1) The enquiry contemplated in rule 21 (App. A) was abandoned, and in lieu thereof "half judi" was ordered to be imposed on all excess in land whether below or above Rs. 20 (paras. 2 and 10).

(2) The existing order [2] of taking the different items composing the watan into calculation in providing for the remuneration was changed as shown below (paras. 11 and 12) :

1. Land.
2. Haks.
3. Cash allowance.

(3) No change was to be made in cases already settled during the survey guarantee.

Extent of the application of the above principles.

12. These were the principles according to which the remuneration of village officers in all the districts of the Southern Marátha Country and the Deccan, with the exception of the Sátára and Khándesh Districts,[3] were fixed at the original settlement.

System in force in Gujarát.

In the districts of Gujarát the emoluments were settled in

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[1] A doubt having been raised regarding the scope of the words "cash allowances" in paragraph 13 of Government Resolution No. 331 of the 26th January last, I am directed by the Right Honourable the Governor in Council to inform you that the words should be understood to include both cash allowances payable from the treasury and cash compensation for abolished Parbhara haks. (G. R. No. 832, dated 2nd March 1860.)

[2] *Vide* para. 7 *supra*.

[3] (1) In Sátára the remuneration was calculated according to the scale fixed by Mr. Rose, the then Collector of Sátára, and approved by Government Resolutions Nos. 1383 and 2461, dated 14th April and 9th July 1860 (*vide* Appendix B), while in Khándesh it was calculated according to the scale sanctioned by the Revenue Commissioner N. D.'s No. 112, dated 3rd February 1865 (*vide* App. C)

(2) The remuneration for the village officers of Sátára should be calculated according to Rose's scale, which is the one in force in that district, on the whole revenue, that is, land and irrigational revenues put together. (G. R. No 2532, dated 18th April 1882.)

accordance with the scheme proposed in the following letter[1] by the Revenue Commissioner, N. D., and sanctioned by Government[2]:—

(1) I have the honour to report for the information of Government, the settlement I have made of the emoluments of Patels in the Daskroi Táluka of the Ahmedabad Collectorate.

(2) Major Wingate's scale has been taken as the basis of the settlement with some modifications and additions which are described below.

(3) Major Wingate's system allows an increase of Rs. 10 over the percentage amount fixed according to his scale. As this increase appeared too large in small villages, I have in the Daskroi settlement reduced it to Rs. 5 in all villages the revenues of which are under Rs. 600 per annum.

(4) But while making this decrease in small villages I have allowed, under certain special circumstances, a somewhat higher remuneration than prescribed by the old scale. These circumstances arise from a Patel having heavier work to perform, either in consequence of the villages being situated on much frequented high roads or at a distance from the Mámlatdár's office, or in consequence of their bordering on foreign territory. The fact of a village having a more than ordinarily large population is also a special circumstance to be dealt with in the same manner. This plan is fair, as it secures additional payment for additional responsibilities, instead of remunerating at an equal rate those who have unequal duties to perform.

(5) The Patel's remuneration is in cash or in land, or in both, and to equalize the value of these receipts the profits[3] of occupancy of land have been taken into account, the amount so calculated being in no case reckoned at more than a sum equal to the assessment fixed by the survey. Thus, if a Patel be in possession of service land assessed at Rs. 25, he is considered as well-off as a Patel who receives Rs. 50 from the Treasury.

(6) Of the amounts thus fixed according to principles above mentioned, portions varying from one-fourth to one-half, according to the circumstances of each case, are to be allowed to the Matádárs or Patels and to co-sharers who assist the Patels. But in no case are the Matádárs' present receipts to be exceeded at the expense of the Patels.

(7) If in any case the present emoluments of the Patel exceed the amount fixed as above described, so much of the cash receipts as equals the excess is reduced, or if there be no cash, a portion of the land of the same amount is assessed. This reduction is made from the 'Mukhi' portion of a Patel's holding, which, as having been granted by the British Government for the performance of Police duties, can, without objection from any one, be increased or decreased as may be deemed proper. In cases where the existing emoluments are less than the scale, the deficiency is made up in cash.

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[1] Commissioner N. D.'s No. 3432-B., dated 29th October 1864.

[2] G. R. No. 4646, dated the 23rd November 1864.

[3] The amount of the single survey assessment is all that can be taken into calculation as the value of Patel's Service Inám land in making a settlement of allowances (on the revision of assessment). This principle was made applicable to Gujarát generally. (G. R. No. 3268 of 8th July 1872 and G. R. No. 324 of 22nd January 1874.)

(8) I have also, with reference to my communication noted in the margin, to report the settlement of the contingent allowance (to be called the Chora-kharch)[1] to be given to Patels in lieu of, and out of the savings from, the Malviro payments abolished. This contingent allowance has, as a rule, been fixed at double the amount given to Talátis for stationery under Wingate's scale, but in villages of the kind referred to in paragraph 4, it has been fixed at three times the Taláti's allowance. This payment will be defrayed, as already stated, in the repair, lighting and clearing of the village choras, and in whatever further expenses connected with the village the body of Patels may desire. Patels will not be liable to account for the expenditure.

No. 1525-A, dated the 1dMay 1864.

13. In addition to the emoluments admissible under the above scales, a contingent allowance (equal in amount to that allowed to Kulkarnis by Wingate's scale for stationery) was ordered to be given to Patels for lighting and repairing chavdis.[2]

Patels' contingent allowance

14. In the Konkan, comprising the Districts of Thána, Kolába and Ratnágiri, the emoluments of village officers were calculated according to the scales given in Appendices D and E.

Remuneration to village officers in the Konkan Districts.

15. The scale according to which the emoluments of village officers in Kánara were fixed is given in Appendix F.

Do. in the Kánara trict.

16. In 1874, with a view to provide a somewhat higher remuneration to village officers in tálukas which had been brought under revision settlement than was admissible under the existing (Wingate's) scale, the Survey Commissioner, N. D. (Colonel Francis), submitted for the sanction of Government the following proposals:—

Colonel Francis' proposals to remunerate the village officers at a somewhat higher scale.

The contingent allowances called Chora-kharch, sanctioned by Government Resolution No. 4646, dated 23rd November 1864, and No. 3040, dated 30th August 1867, were assigned to each village separately. Patels were exempted from liability to account for the expenditure of them, but the rule referred to in paragraph 13 of the letter of the Committee appointed to report on the audit of cash allowances, sanctioned by Government Resolution No. 3517, dated 9th August 1861, to the effect that if village petty charges are not disbursed within the year in which they are due, they are forfeited, is obviously applicable to the Chora-kharch allowances. (Government Resolution, Financial Department, No. 4042, dated 12th November 1883.)

[2] (1) *Vide* Government Resolution No. 2777, dated 29th June 1865.

(2) The allowance is to be given to Patels for lighting and repairing chowris, and for other miscellaneous expenditure.

It is to be given to Patels in the Carnatic as well as in the Deccan.

It is to be given when the scale of remuneration comes under revision, either on or after the introduction of the survey assessments.

Patels in lapsed villages are to receive the allowance when their emoluments are being settled for the first time.

(Government Resolution No. 3904, dated 14th August 1871.)

(I) To take the service watan land of Patels and Kulkarnis at its former assessed value in calculating the remuneration;

(II) To raise the scale of percentage allowance; and also

(III) To calculate Potgi to Patels and Kulkarnis as also chora expenses to the former and stationery allowance to the latter at the increased scales proposed by him.[1]

Further information asked for by Government.

17. Before passing final orders Government requested Colonel Francis[2] "to prepare a statement for the whole of one táluka in such a manner as to show the old and revised assessments and quit-rents (judi) in each village, of watan lands (both Patels' and Kulkarnis') as well as the watan emoluments according to Wingate's and his proposed scales, distinguishing between the cases in which the emoluments are in cash and those in which they consist of rent-free lands." The Survey Commissioner, S. D. (Colonel Anderson), was also asked[3] to prepare and submit a similar statement for one of the revised tálukas under his charge with his remarks on Colonel Francis' proposals.

Final orders of Government on the subject.

18. On receipt of these statements Government passed the following orders[4]—

(1) After carefully considering these papers, His Excellency in Council thinks there is no necessity for adopting Colonel Francis' proposed scale for the remuneration of Patels.

(2) Admitting that the scale of payment on Captain Wingate's system does not represent the value it did when first introduced, in consequence of the subsequent rise in prices, His Excellency in Council thinks it will be better to retain it. He would, however, declare the judi fixed on the surplus lands of the watans according to the old survey assessment a permanent one not liable to fluctuation on revision of assessment, except in cases of which it is believed that some may be found in the Southern Mahratta Country, where the original judi was reduced at the introduction of the old settlement and in these the original judi should not be exceeded. And in addition, His Excellency in Council would allow the increased Potgi and Chaura allowances proposed by Colonel Francis. If the increase of emoluments arising from the enhanced assessments, added to the relief that will be afforded to the watans by foregoing the extra sums they would have to pay if the rule laid down at the first settlement of levying half assessment as quit-rent on the surplus lands left after providing for officiator's pay were adhered to under the revised enhanced assessment, should not make the pay of the officiator to what it should be in consideration of the service he

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[1] *Vide* scales given under rules 5, 8 and 9 of Appendix G.

[2] Extract from Government Resolution No. 2219, dated 15th April 1875.

[3] Government Resolution No. 2509, dated 1st May 1875.

[4] Extract paragraphs 1 at 4 of Government Resolution No. 6141, dated 1st November 1875.

performs, special allowances should be granted on Colonel Anderson's plan in cases where the service involves unusual trouble from any cause. The assessment on watan as well as on all other lands should be revised and recorded according to the new settlements, and the nominal value of the watans recalculated accordingly. In all cases in which a single watandár holds the watan, this arrangement will, of course, make no difference, for what is taken from his land to make up his pay as officiator will be returned to him as officiator. In cases in which there are sharers, the burden of paying more out of their lands to make up the increased pay of the officiator will be eased by the relaxation of the rule for levying a quit-rent of half assessment on their surplus lands in those cases in which a quit-rent is leviable under existing settlements. Where no such quit-rent is now leviable, increased demands on the watan in proportion to the increases in officiator's pay will be made, and there will be nothing to set off against the increased demands; but considering that, by law, the full value of all lands in a watan is assessable for remuneration of the person performing its duties, there will be no hardship in the non-officiating members having to pay only sufficient to make up the officiator's pay. This has reference only to watans in which there has been, under the first settlement, a surplus in the hands of the non-officiating members after paying the officiator. In cases where there is no such surplus, the increased pay to the officiator under the new settlement will have to come out of a watan, the value of which has only nominally increased.

(3) According to Colonel Francis' proposal for the revision of the Patels' emoluments in the revised districts, Government will have to pay from the public treasury for the 53 villages of the Bhimthari Táluka the sum of Rs. 1,614-6-0 more than at present, and the non-officiating watandárs Rs. 275-8-0. According to Wingate's scale the extra charge on the Treasury will be Rs. 362-1-0 and on the non-officiators Rs. 414-3-0. If the alienated lands comprising the watans had been ordinary assessed lands, the extra burden to the cultivators under the revised settlement would have been Rs. 862-13-0, or more than double what it will be to the non-officiating watandárs according to Wingate's scale. The extra pay which the officiators will receive according to this scale, in consequence of the revision of assessments, will be Rs.928-14-0, and according to Colonel Francis' proposal Rs. 1,889-14-0, or more than double the amount according to Wingate's system, in addition to which they will receive increased Potgi and Chaura allowances, so that, on the whole, His Excellency in Council does not think that Government will be justified in adopting the higher percentage scale proposed by Colonel Francis. He therefore desires that Wingate's scale should be followed in revising the emoluments of the Patels in the revised districts, with the modification sanctioned in regard to the levy of the quit-rent on the surplus lands, and in the case of Potgi and Chaura expenses the scale proposed by Colonel Francis. In special cases, such as in villages near the railway stations or on the high roads, or having particularly troublesome people, extra allowances may be granted on Colonel Anderson's plan so as to provide adequate remuneration for the unusually heavy services required of the Patels.

(4) With regard to Kulkarnis, the scale according to which they are at present paid is found amply sufficient to attract good stipendiaries to the public service. There is therefore no reason whatever for increasing it. His Excellency in Council would, however, grant increased Potgi to Kul-

karnis in villages the revenue of which exceeds Rs. 900, the increase being regulated in such a way as to give each man a pay of Rs. 72 a year or Rs. 6 a month.[1]

Correspondence between the Bombay Government and the Government of India on the subject.

19. Shortly after the above orders were passed, a correspondence[2] took place between the Government of India and the Bombay Government on the subject of fixing the mamul judi and appropriating the profits of the watan for the remuneration of the officiators. Colonel Anderson (Survey Commissioner, Southern Division), to whom the correspondence was referred for opinion and report, after fully explaining[3] the existing orders on the subject, pointed out in what respect they required to be modified so as to make them applicable in calculating the remuneration of village officers in the districts brought under the revision settlement. The explanation furnished by Colonel Anderson was accepted and a Committee consisting of the Revenue Commissioners, Northern Division and Southern Division, and the Survey Commissioner (Colonel Anderson) was appointed[4] to consider the whole subject and to draw up fresh rules for dealing with village officers' service lands.

Colonel Anderson's explanation of the existing orders on the subject and recommendations.

Colonel Anderson's explanation accepted and a Committee appointed to draw up fresh rules for dealing with service lands in the revised districts.

Revised rules for dealing with service lands.

20. The rules drawn up by the Committee were sanctioned[5] by Government and are now in force in the Deccan and Southern Marátha Country districts. These are as follows:—

DEFINITIONS.

1. "Watan land emoluments" consist of the difference between the original judi or Government charge on the whole lands of the watan and the full survey valuation or assessment thereof for the time being.

2. The "appropriated amount" of the watan land emoluments consists of the sum imposed in the form of an addition to the original judi to meet, so far as it can, the remuneration of the officiator as fixed according to the orders of Government from time to time.

3. The "unappropriated watan land emoluments" consist of that portion of the difference, if any, between the total watan land emoluments at any time and the amount appropriated at any time for the remuneration of the officiator according to the last paragraph.

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[1] The scale sanctioned by paragraph 4 of the above Government Resolution was later on modified by Government Resolution No. 991, dated 15th February 1876—*vide* the scale given in Appendix G.

[2] *Vide* Appendix H.

[3] *Vide* Colonel Anderson's letter No. 978, Appendix H.

[4] Government Resolution No. 6412, dated 26th October 1877.

[5] Government Resolution No. 7651, dated 28th December 1877.

RULES.

1. The mámul or ancient recorded judi, or the highest recorded ancient payment, whichever may be the higher of these two sums, shall be considered to be the ultimate limit of judi or Government charge upon the service Inám watan lands of village officers exclusive of any charge which it may seem fit to Government to impose for the remuneration of the member or members of the watan appointed by Government to officiate, so long as such charge on account of remuneration of service together with the original judi does not exceed the survey assessment for the time being of the whole lands of the watan.

2. The watan emoluments are liable for the payment of the officiator up to their whole survey valuation as at any time fixed; and any portion of this valuation in excess of the requirements at any time for the payment of the officiator may be appropriated at any future time, if it is in the opinion of Government necessary to increase the sum payable to the officiator.

3. [1] In Government Resolution No. 331 of 26th January 1860 it was decided that in commutation of enquiry by the Inám Commission into the title on which unappropriated watan land emoluments were held, additional judi of one-half the survey assessment for the time being should be levied on the unappropriated amount. It is now clearly ruled that upon its being necessary to add to the remuneration of the officiator or officiators, all such excess watan land emoluments are liable up to the full survey assessment for the time being. It is, however, laid down that the above half judi is not liable to increase on account of the unappropriated watan land emoluments for the time being attaining an increased valuation under a revision of assessment; but it is also to be understood that such judi may be lowered owing to a decrease in the value of the unappropriated watan land emolu-

1 (1) The orders in Government letter No. 331, dated 26th January 1860, are far from clear in expression, but they distinguish settlements already made from those to be made in future. In the former the principle previously applied was to be adhered to,—that is, excess above Rs. 20 was to be (not scrutinized but) taxed with half judi. As to excess of Rs. 20 and under, no change was to be made for a definite time. "In other respects the settlements made will remain unaltered during the 30 years for which the assessment of the district is guaranteed." Clearly the exemption of excess of Rs. 20 and under ended with the 30 years' guarantee. This being decided, the following proposals made by Colonel Anderson, Survey and Settlement Commissioner, are to be adopted, viz.: (1) at the end of the 30 years' settlement to charge excess of Rs. 20 and under half judi at the *old* and not *revised* rate of assessment, which is according to the orders of 1875; and (2) in the few cases where the excess at the time of original settlement is not known, to put on as judi at one-quarter of the present excess, because it is sure to be more than the old excess. (Government Resolution No. 5994, dated 11th October 1881, page 1988, compilation of Standing Orders.)

(2) A question was raised by the Commissioner, Southern Division, whether the rules issued by Government from time to time on the subject of imposing half judi on the unappropriated emoluments of watan lands held by Patels and Kulkarnis were applicable to the Patelki watan which had been granted by the British Government to a certain person in March 1832 for repopulating a village and which was now held by the Patel of the village. The Commissioner observed that the imposition of half judi on unappropriated watan land emoluments, after providing remuneration for the officiator for the time being, according to the sanctioned scale, was, as explained in Government letter No. 331, dated 26th January 1860, in substitution for detailed enquiries and final settlement by the Inám Commission as to the rights of holders of watans to hold such unappropriated watan land emoluments free of any tax, and that as the Patelki watan in question had been granted in 1832 by the British Government, it could not properly be argued that there was any defect in the title of the holder to all the unappropriated watan land emoluments free of any tax. Accordingly, he was of opinion that the rules and standing orders on the subject of imposing half judi were not applicable to the case in question. This opinion has been concurred in by Government. (Government Resolution No. 9481, dated 3rd December 1892, page 1989, compilation of Standing Orders.)

ments rendering the judi formerly fixed thereupon more than half their value for the time being, or, as above provided, owing to a portion of the excess watan land emoluments being at any future time appropriated for the payment of the officiator.

4. The scale of percentage remuneration adopted hitherto for Patels shall continue in future. But the increased chauri and potgi or extra allowance proposed for Patels by Colonel Francis in his letter No. 1513 of the 24th September 1874, and sanctioned by Government Resolution No. 6141 of 1st November 1875, should be adopted.

5. As regards the Kulkarnis the percentage scale on which they are already paid being found sufficient should be retained both for salary and stationery allowance, as sanctioned in Government Resolution No. 6141 of 1st November 1875, paragraph 4, with the modification as regards increased and extra allowance sanctioned in Government Resolution No. 991 of the 4th February 1876.

6. In towns and very large and troublesome places an additional payment may be awarded to officiating Patels. At present under Wingate's rules an additional allowance of Rs. 10 is awardable to Patels of large places. It is now provided that there shall be three additional classes of such special allowances; the four classes will then stand as follows:—

Class	IV.....	Rs. 10
„	III.....	„ 20
„	II.....	„ 30
„	I.....	„ 50

7. The whole emoluments of village officers, whether consisting of salary, potgi or extra allowance, special allowance, or stationery allowance, are payable from the watan emoluments so far as they are capable of meeting these charges.

8. On revision of assessment all service Inám lands of every head, whether held by officiators or others, shall be liable to pay local one-anna cess on their survey valuation in common with all other lands.

21. Thus under rule 1 of the above rules the fixing, once for all, of the "ultimate limit of judi or Government charge upon the service Inám lands" is a *sine qua non* in the settlement of the remuneration of village officers in the revised districts of the Southern Marátha Country and the Deccan to which the rules are chiefly intended to apply. The procedure followed in carrying out this operation—which is called the "Judi Tharav[1]" and "which[2] is a matter demanding much correspondence, much in-

Judi Tharáv or the fixing of the Mámul judi.

[1] In the case of inferior village servants who are not watandars the principle hitherto followed is to exempt them from a specified amount of assessment and there is no reason why this principle should not be continued. The result of these orders will not practically differ much from that of the recommendation of the Commissioner, C. D. The Commissioner may have power to reduce judi payable by watandars if the remuneration is insufficient, but the judi should in no case be increased beyond what is admissible under the rule above referred to. (Extract from Government Resolution No. 6241, dated 16th August 1895.)

[2] Survey Commissioner's letter No. 1320, dated 18th July 1891, quoted in the preamble of Government Resolution No. 3452, dated 3rd October 1891.

vestigation and much time "—is described in Appendix I. When the ultimate limit of judi or "Government charge" is fixed, the next thing to do is to calculate the remuneration according to the detailed rules and scales which, as revised and amended up to date, are given in Appendix G.

22. The following example will illustrate the working and application of the above rules :—

Illustration.

* Survey No.	Assessment.
1	50
2	25
3	10
	85

Example.—Suppose a watan consisting of three survey numbers (1, 2 and 3) is assessed at Rs. 85* and the "ultimate limit of judi" or Government charge on it is fixed at Rs. 27.

Watan land emoluments. Definition 1.

The watan land emoluments in this case will therefore be Rs. 85—27=58.

In the above instance, if the remuneration of the officiator fixed according to the detailed rules (Appendix G) be Rs. 40, then this amount will be appropriated from the watan emoluments to meet the remuneration, and will therefore be the "appropriated amount."

The "appropriated" amount of the watan land emoluments. Definition 2.

The total watan land emoluments in the above case are Rs. 58 and the appropriated amount (which is technically called the "scale judi") is Rs. 40. The difference between the two (Rs. 18) is therefore the "unappropriated watan land emoluments."

The "unappropriated watan land emoluments." Definition 3.

23. The mámul judi fixed in the above instance is Rs. 27 and the survey valuation is Rs. 85. The difference between the two is Rs. 58. This is the amount up to which the watan emoluments are liable for the payment of the officiator. Thus, if the remuneration of the officiator be at any time increased[1] to, say, Rs. 55, the amount to be imposed on the watan in addition to the mámul judi would be Rs. 55 instead of Rs. 40 (*vide* rule 2) ; the unappropriated balance would then be Rs. 3 instead of Rs. 18.

The whole of the difference between the mámul judi and the survey valuation liable for the payment of the officiator.

24. Under rule 3 of the above rules the half judi, called "Nim-judi," once imposed on the "unappropriated excess land emoluments" is not liable to increase at any time. Thus in the above

Half or Nim-judi once fixed not to be increased.

[1] *Vide* Rule 15 of the detailed rules for the calculation of village officers' remuneration—Appendix G.

case the Nim-judi imposed at the original settlement (Rs. 9) is to be confirmed, although the unappropriated balance at the revision settlement is more than at the original settlement.

	Original Settlement.	Revision Settlement.
Value of watan land	85	96
Mámul Judi	—27	—27
Amount liable for the payment of the officiator	58	69
Scale remuneration	—40	—40
Unappropriated balance ...	18	29
Nim-judi imposed at the Original Settlement	9	...
Do. Revision Settlement ...		9

25. The Nim-judi may be lowered if owing (A) to a decrease in the value of the unappropriated watan emoluments, or (B) to an increase in the scale remuneration, the unappropriated balance is less than at the Original Settlement. Thus in the case (A) the Nim-judi will be lowered to Rs. 4 and in the case (B) to Rs. $6\frac{1}{2}$ as shown in the margin.

	Original Settlement.	Revision Settlement. (A)	Revision Settlement. (B)
Value of watan	85	75	85
Mámul Judi	—27	—27	—27
Amount liable for the payment of the officiator	58	48	58
Scale remuneration	—40	—40	—45
Unappropriated balance ...	18	8	13
Nim-judi	9	4	$6\frac{1}{2}$
		In this case the Nim-judi may be lowered to Rs. 4.	In this case the Nim-judi may be lowered to Rs. $6\frac{1}{2}$.

Nim-judi may be lowered.

26. The detailed rules and scales for calculating remuneration of village officers in the revised districts are given in Appendix G and the form in which the remuneration so calculated is submitted for the sanction of Government is given in Appendix J.

Form in which proposals for remuneration are submitted to Government.

27. The rules above referred to are inapplicable to Gujarát, where the work of calculating the remuneration is, as heretofore, done by the Revenue Department and in accordance with the rules sanctioned in Government Resolution No. 4646,[1] dated 23rd November 1864 which are still in force.[2]

System applicable to Gujarát.

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[1] *Vide* para. 12 *supra*.

[2] The rules regarding the remuneration of Patels and Kulkarnis given at pages 347-357 of the Survey and Settlement Manual (Vol. I) are inapplicable to Gujarát, where the rules sanctioned in Resolution No. 4646, dated 23rd November 1864, are still in force. The Governor in Council would, however, impress on the Collectors

28. In the revised districts of the Konkan (Thána and Kolába) the settlement of the Mamul Judi is carried out in accordance with the principles applicable to the Deccan and S. M. C. districts, while in the matter of calculating remuneration the detailed rules given in Appendix G are followed to the extent shown below :—

Extent to which the orders above described are applicable to the Konkan districts.

(I) The remuneration is calculated on the gross[1] revenue as ascertained in the Deccan and S. M. C. districts (Rule 13, Appendix G).

(II) In special cases additional allowance is given on the Deccan and S. M. C. plan (Rule 6, Appendix G).

In other respects the existing rules and scales (*vide* Appendix D) are still in force.

29. In surveyed alienated villages the remuneration of village officers is to be calculated according to the rules and scales in force in Government villages.[2]

Fixing of remuneration in alienated villages.

30. As to imposing the "half judi" on the unappropriated emoluments of watan lands in alienated villages the following orders[3] are in force.—

Nim-judi in alienated villages.

The principle laid down in G. R.,[4] No. 813, dated 25th February 1869, should be followed in disposing of the half judi leviable on the surplus profits

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the desirability of fixing the remuneration of the Watandár officers as soon as a revision settlement is introduced (G. R. No. 1822, dated 11th March 1893, page 1983, Compilation of standing orders).

[1] The items included in the "Gross Land Revenue" are given in Appendix K.

[2] *Vide* G. R. Nos. 6401, dated 6th December 1880 and No. 7 322, dated 3rd December 1881, given as foot-notes on page 80—Chapter VIII—of the Survey and Settlement Manual, Vol. III.

[3] (1) G. R. No. 3953, dated 16th May 1885, page 1988, Compilation of standing orders.

[4] (1) Memorandum from the Revenue Commissioner, S. D., No. 454, dated 9th February 1869—Submitting, for orders, a letter from the Collector of Kulladghee relative to the remuneration of Patels and Kulkarnis as fixed by the Survey Department in the lately surveyed alienated villages noted in the margin ; and recommending, with reference to the question therein asked, regarding the disposal of the one-half judi proposed to be levied by the Survey Department on the difference between the original value of the land and the judi the Patels and Kulkarnis now pay in those villages, that in alienated villages Government be pleased, for the reasons explained by him, to forego the profit they might in these cases claim, and that the judi be remitted to the Patel and Kulkarni, or rather to the watan in each case.

Chordee.
Nagore.
Beelibhani.

RESOLUTION.—No judi should be levied in these cases (G. R. No. 813, dated 25th February 1869).

(2) *Vide* also G. R. No. 4794, dated 25th July 1887.

of the watans of the village officers in alienated villages after provision has been made for the remuneration of the village officers according to scale.

Determination in acres of the quantity of lands specified in old sanads and Inám grants.

31. Another important work in connection with the alienated lands in general which has been carried out by the Survey Department, comprised "the determination in acres of the quantity of land specified in old sanads and revenue documents of former Government"[1] and the assessment of the excess area, if any, found in the possession of the Inámdárs.

Ascertainment of excess "wádhawa" in Inám lands and its assessment.

32. The system according to which the excess area in the possession of Inámdárs is ascertained and brought under the survey assessment is described in the following extract[2]:—

Take the total number of the old bighas of the whole of the village including all sorts of land culturable and unculturable, &c., and by this number divide the total amount of the land revenue of the village fixed according to the survey settlement rates. Take one-tenth ($\frac{1}{10}$) of the quotient and add to it the quotient and the sum shall be the rate per bigha. Multiply by this rate the number of the old bighas of the Inám land and find out the product. If the product be equal to or greater than the total amount of the revenue of the Inám land fixed according to the Survey Settlement rates, the Inám land shall not be assessed on account of the excess area, but if the product be less, as much as the Inám land as is sufficient to pay, according to the survey settlement rates, the amount of the revenue equal to the difference between the above said product and the total amount of the revenue of the Inám land fixed according to the survey settlement rates, shall be liable to be annexed and assessed on account of the excess area.

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[1] (1) With reference to your report dated 3rd ultimo, on a letter from the Collector of Dhárwár, dated 6th November last, relative to the Inám grants which may be confirmed to individuals. after an investigation by your Committee of their title, I am directed by the Honourable the Governor in Council to request that you will, in conjunction with the Survey Department, carry out the suggestions offered by Mr. Shaw for the determination in acres of the quantity of land specified in old sanads and revenue documents of former Governments according to ancient measures. (Extract letter No. 9, dated 1st January 1845, from the Secretary to Government, R. D.)

(2) I am directed to acknowledge the receipt of your letter No. 93, dated 20th ultimo, relative to the Committee's having omitted to record in their late reports the number of acres said to be contained in each Inám reported on, and to inform you that the Honourable the Governor in Council approves of the arrangement proposed by you of treating all land above that, the continuance of which has been sanctioned by Government, as assessable land, and of making no addition to the extent of any Inám which, on measurement, may be found to contain a less number of acres than would seem properly to belong to it, according to the original measure in which it has been computed. (Extract letter No. 683, dated 8th February 1845, from the Secretary to Government.)

[2] *Vide* correspondence ending with Government Resolution No. 2372, dated 4th April 1892, Political Department.

CHAPTER XX.

RIGHTS TO TREES IN OCCUPIED LANDS.

[1] The great principle which is recognized by the Courts in all questions as to rights to trees is that the proprietary right to trees follows the property in the soil. Hence, wherever it can be shown that land is the property of Government, the immediate inference is drawn that in the absence of any other circumstance which creates a proprietary right in the trees in the landholder the trees belong to Government.

Proprietary right to trees follows the property in the soil.

2. But whatever may be the rights of rayats in respect of their cultivated lands, it is now clearly established that waste lands under the ancient Hindu and Muhamadan laws as well as under the British law now in force in this Presidency, belong to Government. This was clearly laid down in the Kánara Land Assessment case (12 Bom. H. C. R. 57—9 App.), in Pendse's case (High Court's Printed Judgments for 1879, p. 276), and in the Kánara Forest case (I. L. R. 3 Bom. 583-4, 542 and 546-7). The two last-named cases are the two important suits in which respectively the rights of Government to trees in *varkas* lands in the Konkan and in *kumri* lands in Kánara have been recently contested.

Proprietorship of waste lands belongs to Government.

3. Failing proof of absolute ownership of the soil, an attempt is sometimes made to establish a prescriptive or customary right to the trees on Government lands. This, however, it has now been ruled cannot be done. In *Váman Janárdan Joshi* v. *The Collector of Thána and the Conservator of Forests* (6 Bom. H. C. R. 201, 202, A. C. J.), Melvill, J., held (Gibbs, J., concurring) that the plaintiff could not acquire by prescription a right to dispose as proprietor of all timber growing on another's land. Again, in *Vásudeo Bháskar Pendse* v. *The Collector of Thána* (High Court's Printed Judgments for 1879, p. 278) the same Judge (Kemball, J., concurring) said it is clear upon authority that if the soil be the property of another, the plaintiff cannot, either by custom or prescription, acquire an unlimited right to cut down trees growing upon that soil. "A *profit à prendre* in another's soil cannot be claimed by custom, however ancient, uniform and clear the exercise of that custom

Prescriptive or customary rights to trees in Government lands impossible.

[1] Extract paragraphs 1, 11 and 15 from Appendix C to Part IV, Forests, page 93, Cordeaux's compilation of the general rules in force in the Revenue Department (1882).

may have been," and "an unlimited *profit à prendre* on another's soil cannot be claimed by prescription."

4. The earliest orders regarding trees are contained in the Government letter* noted in the margin. The enquiries which had then been made on the subject of restriction on the cutting of trees are said to have shown—

* No. 390, dated 12th February 1847, in the Territorial Department.

Earliest orders on the cutting of trees in the Deccan and S. M. Country.

I. That the rights of Inámdárs and mirasdárs to cut trees growing on their lands had never been interfered with either under the late or present Government.

II. That while restriction had been placed with more or less stringency in the Deccan and Southern Marátha Country against the felling of trees in Gatkul or other lands belonging to Government, the rayats had never been refused permission to cut timber in such lands when it was required for the construction of agricultural implements, houses, &c. And a set of three rules framed by the Revenue Commissioner, Southern Division, was sanctioned by Government with certain modifications suggested by Dr. Gibson, the Conservator of Forests. These rules were almost immediately afterwards embodied in Nos. 2, 10 and 11 of the Joint Report Rules which as finally sanctioned, after a good deal of discussion,[1] ran as follows :—

Joint Report rules on the cutting of trees.

2nd—All cesses upon land have been absorbed in the new assessment; consequently when there are fruit trees in a field, their produce is to be taken by the cultivator, and nothing beyond the assessment placed on the field levied on that account from him; but in the case of valuable fruit and other trees standing in fields assessed at dry crop rates, and not in cultivation at the introduction of the Survey, and the produce of which it has hitherto been customary to sell on account of Government, the right of property in these trees and of occupancy in the field should be offered at a fair upset price, and sold once for all by public auction to the highest bidder, and nothing in excess of the survey assessment thereafter exacted. But if no one offer to undertake the cultivation of the field on these terms, the produce of the trees may be sold annually according to custom.[2]

[1] *Vide* pages 88 to 120 of the Survey and Settlement Manual, Vol. I.

[2] An occupant may sublet or dispose in any way he pleases of trees bought under this rule. An occupant's right, or a right derived from him over trees bought under this rule, holds good only so long as he retains the occupancy of the revenue survey number in question. Should he resign the number, or transfer the occupancy to another person, the right over the trees lapses, or is transferred to the new occupant. In case an entire revenue survey number containing trees should be resigned, or lapse to Government on failure of heirs, the occupancy should be sold on account of Government at a fair upset price with the trees. The disposal of occupancies comprising part of revenue survey numbers is provided for by rules 7 and 8.

10*th*. Proprietors of Inám, Judi and Miras lands, having possession of the same, have the right of cutting down or otherwise disposing of all trees growing therein, and also holders of Government fields, of which they have been in uninterrupted occupancy from a period anterior to the age of the trees, or for a period of twenty years, or who have purchased the trees under the provisions of Rule 2.

11*th*. Holders of Government fields besides those specified in preceding Rule, or occupants of Miras, Judi, or Inám lands, holding the same from Government,* must obtain permission to cut down trees, and will, in event of permission being given, be required to plant two trees for every one cut, unless exempted from this condition by order of the Collector. The permission to cut trees under this Rule and also trees in Government waste fields, for any purpose connected with agricultural operations, is to be granted by the Pátel and Kulkarni on application, a record thereof being kept for the inspection of the Government officers. For other actual and immediate wants of the villagers, such as repair of houses, &c., permission to be obtained from the Mámlatdár or Mahálkari; but for cutting any large number, or for any purpose of sale or profit, the permission of the Collector or one of his Assistants to be necessary, when any conditions which may appear advisable can be imposed.

* Have permission to cut down babul, date, and all young timber trees, with the exception of those growing on the boundaries, which are to be preserved as land marks, and fruit or large timber trees, none of which are to be cut down without permission from the District Revenue authorities unless the property of the holder, by purchase, under the provisions of Rule 2.

Extent of the application of the above rules

5. With reference to the above rules it is important to observe—

(1) that they were originally sanctioned by Government with reference to the ascertained practice in the Deccan and Southern Marátha Country: and

(2) that in paragraph 84[1] of the Joint Report the Superintendent of Survey stated:—

"In submitting them (*i.e.* the survey rules generally) for approval we wish it to be understood that they should be considered applicable only to the collectorates above the Ghâts already surveyed or in course of being so. In other divisions of the Presidency where the husbandry and revenue system are different, great alterations might be necessary." [2]

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[1] *Vide* page 30, Survey and Settlement Manual,, Vol. I.

[2] Another set of rules was framed in the same year, *i.e.* in 1847. These were sanctioned by Government on May 24th, 1847, and were put forth by the Military Board which then had under its charge all matters relating to forest. The following extracts from the Military Board's circular letter which was addressed to the several Collectors in the Presidency, bear on the question of right to trees in occupied lands:—

(1) That all *zamindárs* and *vatandárs* be recommended to plant useful trees of easy growth in waste corners of their own lands and in waste corners about villages; no foreign trees or trees requiring more than common care need be planted.

6. In March 1851 a supplemental rule was sanctioned by Government to the following effect :—

Supplemental rule.

The specifications regarding trees contained in the 2nd, 10th, and 11th of the Survey Rules are not to be considered applicable to villages and parts of villages specially selected by the Conservator of Forests, and approved of by Government, for the growth and preservation of teak and other trees on behalf of Government : in such villages and parts of villages property in trees, and also the arrangements made for their preservation, shall remain unaffected by the introduction of the survey settlement.

7. In the North Konkan[1] (Thána including Kolába) the earliest order on the subject is dated 10th August 1839. It is a circular issued by the Collector to the effect that he understood that people were beginning to cut down teak and khair in large quantities under the impression that Government contemplated making some new arrangements concerning teak timber, and he therefore directed that they should be prohibited from cutting more than the amount which had been usually cut annually hitherto.

Earliest orders on the subject of trees in the Konkan districts.

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(2) That those who choose to plant in their own grounds will have the trees recognized as their own property, just as the trees now growing thereon are.

(3) Government is pleased to subjoin to this notice a list of trees deemed best suited to each division of the Presidency.

(4) That none of the above rules are to be held as in any way interfering with the orders at present in force regarding teak trees.

(Extract from para. 11, page 129, Forest Commission, Vol. I.)

[1] On the 1st March 1824, Mr. Dunlop, Collector and Magistrate of the Southern Konkan (now known as the Ratnágiri zilla, which as it then constituted was subordinate to the Thána Collectorate), on behalf and under the authority of the Honourable English Company, issued a proclamation to the following effect :—

It is written as follows for the information of all people. Formerly Government used to take teak, *sisu*, and good timber which may have been on any one's ground (*jaga*) in consequence of which people did not take trouble to produce such trees. This having come to the notice of Government and considering that if teak and *sisu* and all other kinds of good timber are produced in the country it will be advantageous to all, it is now made known to all people that beyond the limits of the Government preserves at Baudh, and Tudil and Vinhere in the Siwarndurga táluka, and Mahan in the Subha táluka of Málvan, Government has no claim to the teak and other trees which may be on the ground (*jaga*) of whatever person. People may do what they please with the trees they now have and may hereafter produce. Government will not cause the slightest obstruction.

Extension of the Joint Rule No. 10 to the Thána District.

8. In 1847 the rule afterwards known as survey rule 10 and in exactly the same words was, after a correspondence with several authorities, sanctioned by Government for the Thána Collectorate (February 12th, 1847), but with this explanation that in "recognizing the rayats' property in trees in lands of hereditary occupancy, Government continue to reserve to themselves the property in all trees grown in Gutkul lands, waste places and kurans, and that the right granted to occupants on application to cut for their private use in Gutkul lands is to be considered as permissive and not proprietary." The Revenue Commissioner in forwarding this wrote (No. 1702, dated 3rd October 1847): "The intention, it would seem, is that any appropriate prohibitions which may have been established by local usage should be upheld." The above orders were, in the same year (1847), followed by those contained in the letter from the Military Board [2] and later on by the Joint Report rules as part of, or incidental to, the survey settlement.[3]

The Ellis Rules.

9. In February 1862 the Collector made a reference to the Revenue Commissioner on the subject of the right to trees in the surveyed districts. Mr. Ellis, the then Revenue Commissioner of the Northern Division, replied to this reference in his letter No. 2545, dated the 13th October 1862. This letter (*vide* Appendix A) embodies what are known as the Ellis Rules which took the place of Rules II, X and XI of the Joint Rules in this district (Thána).

Extent of their application.

10. These rules were enforced in all the tálukas settled after 1862-63 except Dáhánu [4] and Kolvan, where a special settlement of trees was recommended and was approved by Government.

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[1] *Vide* Rule 10 given under para. 4.

[2] *Vide* footnote 2 under para. 5.

[3] In the earlier settlements, that is, the settlements of Khálápur, Nasrapur and Panvel, Colonel Francis introduced the Joint Rules with modification of Rule X. In Kalyán, Bhiwndi and Bassein, and presumably in Murbád and Sálsette, the Joint Rules were made applicable without modification. This took place between 1854-55 and 1861-62. In the interval Colonel Francis informed the Collector that Rule II of the Joint Rules had not been applied to Thána, and recommended that it should not be applied (No. 588 of 31st December 1858). The Revenue Commissioner informed the Collector to the same effect (No. 743, dated 30th April 1859).

[4] In Dáhánu and Kolvan the enjoyment of the tree-growth in occupied lands was allowed only conditionally by the terms of the survey settlement introduced in those tálukas (para. 19, page 132, Forest Commission Report, Vol. I).

11. The manner in which the rights to trees in occupied lands in the different tálukas of this (Thána) district were dealt with and disposed of at the original survey, and whether under the Joint Rules or under the Ellis rules, is explained in Appendix B. It will be seen from these appendices that the object of the Ellis rules was identical with that of the framers of the Joint Rules [1] II, X and XI, namely, "the discontinuance of all interference on the part of Government with the trees growing on the land of rayats" and that to serve this object both the sets of rules provided "the means of getting rid of the Government rights in trees growing on rayat's lands" once for all.

The object of the Joint Rules and the Ellis Rules identical.

12. In the districts of Gujarát (the Panch Maháls excepted) the Joint Report rules were in force till 1862 when the Ellis rules also were introduced in them under the Revenue Commissioner, Northern Division's No. 2546, dated 13th October 1862.

Rules in force in Gujarát.

13. The various orders and rules described above were purely executive orders of Government. For a long time after the introduction of the survey system in this Presidency, all the operations incidental thereto, both previous and subsequent to the introduction of settlements, were carried out under the authority of such orders. Even the celebrated Joint Rules had no higher sanction. But with the progress of the general administration it was found necessary to support executive action in survey matters by formal legal authority, and accordingly an enactment called the Bombay Survey Act of 1865 was passed in 1865. Section 40 [2]

Legal provisions on the subject of trees.

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[1] The Ellis rules were less liberal to the landholders than the Joint Rules. The Joint Rules made a broad distinction between proprietory holders and holders of Government lands. The Ellis rules take no notice of proprietors as distinguished from other occupants. The joint rules allowed old occupants, *i. e.*, those holding lands from a period anterior to the age of the trees or for a period of 20 years the full benefit of prescription and the fruit of their own labour without exception and the new occupants all the wood they required except for sale with the previous permission of the village officers or the Mámlatdár on condition of planting two trees for every one cut down. The Ellis rules gave nothing gratis to anybody except the "*injaili*" trees and directed the reservation of forest rights when the teak trees were numerous. With regard to the enjoyment of the jungle trees and the disposal of future occupancy rights of waste lands the provisions of both were identical. (Para. 33, page 135, Forest Commission Report, Vol. I.)

[2] (1) Section 40 clearly operates only to convey something belonging to Government to the tenant not to confiscate any right of the occupant to Government. If the occupant was entitled to the trees before the Survey Act was passed or before the survey settlement was introduced, nothing in the Act appears to me to justify its being held that he is no longer entitled to them or that Government

of this Act which applied to the whole Presidency provided that "the permission to occupy land shall in all future settlements include the concession of the right of Government to all trees growing on that land which are not then specially reserved."

Effect of the above provisions.

14. Thus unless *specially* reserved all lands which have come under occupation since the passing of the above Act (Act I of 1865) are absolutely free from interference as regards trees. It may be remarked that this was but a continuance of the policy of the Joint[1] and Ellis rules.

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can reserve any of them to itself. (Extract from para. 57 of the L. R. Report, page 142, Forest Commission Report, Vol. I.)

(2) Section 40 of Bombay Act I of 1865 did not affect the Joint Rule 10. It merely provided that in settlements made after the passing of that Act permission to occupy land which had been hitherto unoccupied should be deemed to carry with it a concession of the right of Government to all trees growing on that land which were not then specially reserved. This was a modification of Joint Rule No. 2 but did not touch Joint Rule No. 10. In my opinion, therefore, Joint Rule No. 10 is applicable to all lands included in any Survey Settlement introduced at a time when, and in a district in which that rule was in force. The rule seems to have been superseded eventually by rules framed under Bombay Act I of 1865. (Extract paras. 9 and 10 of the L. R. Report; G. R. No. 3998, dated 4th June 1886.)

[1] The Joint Report Rules were modified from time to time by Circular Orders framed mainly on the principle of leaving the disposal of all trees as far as practicable in the occupant's hands. (Extract from Survey Commissioner's letter No. 866, dated 4th September 1868). The following are the circulars referred to :—

(1) Rule No. 11 attached to paragraph 84 of the Joint Report, which requires occupants of survey numbers to obtain the permission of the Mámlatdár before they can cut down a tree, being calculated to destroy the felling of right of property in trees and so deter rayats from preserving them, the said rule is cancelled in all collectorates where it may be in force. (G. O. No. 734, dated 27th February 1866.)

(2) The foregoing circular was not applicable to Thána, because the rule of the Joint Report which it cancelled was not in force in that district; but nevertheless had any similar rule been in force it would have been the duty of the Revenue Commissioner to cancel it.

The rules regarding the disposal of the right to trees in occupied lands prescribed by the Revenue Commissioner, N. D., on 13th October 1862, distinctly provided the means of getting rid of the Government rights in trees growing on rayats' lands, and there is nothing in those rules to justify constant interference and enquiry, by the necessity for a rayat to obtain permission to cut down trees growing on his own land.

The late Mr. Gordon appears to have made such a rule for a different object —the protection of the Government forests. In villages close to Government forests the rule may be expedient equally for the protection of the rayat from the liability to have his wood seized on suspicion, as for the preservation of plunder of Government forests.

But, except in the immediate proximity of the reserved forests, there are no valid reasons for continuing the rule and, except in such situations, it should forthwith be abrogated. (G. R. No. 2097, dated 27th May 1868.)

(3) The orders contained in Government Circular No. 734, dated 27th February 1866, do not apply to lands the chief value of which consists in the

15. In 1869 in supersession of the old Joint Report rules, Government published a set of rules under the provisions of section 28 of Bombay Act I of 1865. Rule III of the rules which dealt with the subject of trees in occupied lands ran as follows :—

Rules under the Survey Act of 1865 regarding trees in occupied lands.

The Survey tenure includes the Government right in all trees standing in occupied lands, subject to the following exceptions, *viz.*:

I. All road-side trees, and those on the banks of tanks, and those in places of public resort and useful for shade or ornament.

II. Teak, blackwood, sandalwood and such other trees as may be reserved at the settlement, except those specially assigned to the occupant or purchased by him.

III. Fruit-trees belonging wholly or partially to Government, the property in which has not been specially assigned to the occupant or purchased by him.

16. An amended and enlarged edition of the rules under section 28 of Bombay Act I of 1886 was put forth in 1877. Of these the following (rules 3 to 5) referred to trees in occupied lands :—

Rules as amended and enlarged in 1877.

3. The extent to which the right of Government to trees is conceded under section 40 of the Act will be specified in the notification issued under Rule 1. The said concession will ordinarily extend to all trees except the following (namely) :

(1) all road-side trees planted by or under the orders of Government ;

(2) teak, blackwood, and sandalwood ;

(3) trees, the produce of which has hitherto been disposed of by Government ;

(4) trees in groves,
trees round temples,
trees other than teak, blackwood, or sandalwood
} which may be recorded in the settlement records as specially excepted at the settlement.

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timber growing in them, and which are given in cultivation on the express understanding that the right of Government with respect to teak, blackwood and other valuable trees is reserved, because they do not annul the special reservation, but they are applicable to all lands containing valuable trees which have been purchased by the occupant, and all ordinary lands which contain trees of no special value. The purchase of the right of occupancy should be held to include the value of any trees that may be growing in the number, an upset price being fixed in cases where trees of value are found to exist. (G. R. No. 3667, dated 12th October 1866.)

(4) Any mirásdár or occupant of land under the survey rules is entitled, without applying for permission, to cut down the common jungle trees which are his own property even though he reside in a village in which the right of cutting teak and valuable trees has been specially reserved. (G. R. No. 256, dated 17th February 1868.)

The right to trees of any of the above classes which have already been specially assigned to the occupant or purchased by him,[1] or to trees standing in public places, will, of course, not be affected by this rule, or by the notification issued under Rule 1.

4. Nothing in the last rule shall be held to prevent Government from specially reserving their rights to all trees, or to trees of other kinds than those therein enumerated, whenever it may be deemed expedient so to do.

5. Of the trees to which the rights of Government are reserved, such numbers or kinds as Government may from time to time direct will be at the disposal of the Forest Department. Lists shall be kept of all occupied numbers, over the trees in which the Forest Department has any control or lien; the clearing of these numbers by the Forest Department shall be arranged in concert with the Collector, and every number when cleared shall be recorded as exempt from all interference in the future on the part of the Forest Department.

All reserved trees not placed at the disposal of the Forest Department shall be in the charge of the Collector, who may dispose of the same, or of the produce thereof, in such manner as he may from time to time deem fit.

17. In 1879 Bombay Act I of 1865 was repealed by Act V of 1879—Bombay Land Revenue Code. Sections 40 and 41 of this Code, which contain the present law on the subject of trees in occupied lands, ran as follows :—

Provisions of the Land Revenue Code—Bombay Act V of 1879.

40.[2] In villages, or portions of villages, of which the original survey settlement has been completed before the passing of this Act, the right of Government to all trees in unalienated land, except trees reserved by Government, or by any Survey officer, whether by express order made at, or about the time of such settlement, or

Concession of Government rights to trees in case of settlements completed prior to Act.

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[1] (1) The occupants of all survey numbers containing fruit trees (not such as are used for drawing toddy from), the right to sell the proceeds of which annually belongs to Government, may be offered the option of extinguishing the right of the State during their occupancy by the payment of ten times their average revenue during the last five years.

If the occupancy of land is relinquished, the right to the fruit trees must be relinquished at the same time (G. R. No. 52, dated 6th January 1875, Rev. Dept.)

(2) The offer of redemption was intended to include the full proprietary title in the trees, and the exception that these must be relinquished with the occupancy was inserted in the Resolution (G. R. No. 52, dated 6th January 1875) for the purpose of not allowing the separation of proprietary right in the land and in the trees growing upon it in case of any attempt being made to throw up the former and retain the latter. The title in the trees will accordingly extend to the right of cutting them down should the occupant so desire.

Government must trust to the self-interest of the occupants prompting them to keep existing fruit trees standing as long as they are profitable, and, with the knowledge all they can do to their land, is for their own benefit, to replace them by others if they should require to cut them down. (G. R. No. 535, dated 29th January 1875, R. D.)

[2] (1) Whatever is affixed or planted in the soil becomes subject to the same rights of property as the soil itself. If a man plants a tree in Government land

under any rule, or general order in force at the time of such settlement, or by notification made and published at, or at any time after such settlement, shall be deemed to have been conceded to the occupant. But in the case of settlement completed before the passing of Bombay Act I of 1865, this provision shall not apply to teak, blackwood or sandalwood trees. The right of Government to such trees shall not be deemed to have been conceded, except by clear and express words to that effect.

Concession in case of settlements completed after passing of Act.

In the case of villages or portions of villages of which the original survey settlement shall be completed after the passing of this Act, the right of Government to all trees in unalienated land shall be deemed to be conceded to the occupant of such land except in so far as any such rights may be reserved by Government, or by any Survey officer on behalf of Government, either expressly at or about the time of such settlement, or generally by notification made and published at any time previous to the completion of the survey settlement of the district in which such village or portion of a village is situate.

Concession in case of land taken up after completion of settlement.

When permission to occupy land has been, or shall hereafter be, granted after the completion of the survey settlement of the village or portion of a village in which such land is situate, the said permission shall be deemed to include the concession of the right of Government to all trees growing on that land, which may not have been, or which shall not hereafter be, expressly reserved at the time of granting such permission, or which may not have been reserved, under any of the foregoing provisions of this section, at or about the time of the original survey settlement of the said village or portion of a village.

Government trees and forests.

41.[1] The right to all trees specially reserved under the provision of the last preceding section, and to all trees, brushwood, jungle or other natural product, growing on land set apart for forest reserves under section 32 of

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the tree becomes the property of Government and the planter has no right thereto or to the produce thereof. A claim to enjoy the produce cannot be maintained by custom. Prescription does not support the claim as it cannot run against the Crown. No claim can be maintained unless there has been a special arrangement or agreement with Government or its officials that the claimant should take the produce. Enjoyment of the produce of trees on Government waste lands by custom or under a lax system of administration does not amount to recognition by Government of a right which must be rejected. The exception in favour of private rights in this section extends to lands set apart for forest reserves under section 38. (G. R. No. 6550, dated 3rd November 1881.)

(2) If the trees grow on land included in an occupied survey number they belong to the occupant. If they grow in the dry beds of stream which are not included within the boundaries of such a number they are to be treated as Government property unless and until the occupant can establish his claim to them. In cases where the boundaries of a field are not laid down on the banks of a stream the area of the field as recorded in the survey registers should be taken as the guide in determining how far the right of the occupant extends. The occupant should be allowed the benefit of the trees on the area recorded, all beyond it being held to be the property of Government subject to the provisions of the Land Revenue Code regarding alluvion. (G. R. No. 649, dated 30th June 1882.)

Vide footnote to section 40 above.

Bombay Act I 1865, or section 38 of this Act, and to all trees, brushwood, jungle or other natural product, wherever growing, except in so far as the same may be the property of individuals or of aggregates of individuals capable of holding property, vests in Government; and such trees, brushwood, jungle or other natural product, shall be preserved or disposed of in such manner as Government may from time to time direct.

18. [1] The first paragraph of this section (40) applies to villages of which the original settlement was completed before the passing of the Code and it divides such villages into two classes, *viz.* (1) those in which the settlement was completed after the passing of Bombay Act I of 1865 and (2) those in which the settlement was completed before the passing of that Act. In the former the right of Government to all trees in unalienated land is to be deemed to have been conceded to the occupant except reserved trees; in the latter the same rule applies, but the right of Government to teak, blackwood, or sandalwood trees is not to be deemed to have been conceded, except by clear and express words to that effect.

Interpretation of the above provisions.

19. In 1881 rules were published under section 214 of the Land Revenue Code. Of these, rules No. 91 to 98, which treat of the subject of trees in general, are given below :—

Rules under the Bombay Land Revenue Code regarding trees.

91. The extent to which the right of Government to trees is generally conceded under paragraph 2 of section 40 of the Land Revenue Code will be specified in the notification[2] issued under Rule 89. The said general concession will ordinarily extend to all trees, except the following (namely):

(1) all road-side trees planted by or under the orders of Government;

(2) teak, blackwood, and sandalwood;

(3) trees, the produce of which has hitherto been disposed of by Government.

Trees in groves, trees round temples or places of encampment declared to be such by the Collector, and trees other than teak, blackwood or sandalwood which for any reason are of special value or utility will be specially reserved at the settlement and entries to that effect made in the settlement records.

[3] The right to trees of any of the above classes which have already been

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[1] Extract from paragraph 1 of Legal Remembrancer's report, referred to in G. R. No. 3998, dated 4th June 1886.

[2] *Vide* Chapter XIV. Survey Guarantee.

[3] (1) When rights to teak trees in Government lands have been parted with, the fact should be noted in the village register, and no teak in Government land should for the future be disposed of to occupants, but should be reserved as Government property. Care should be taken that the entries in the registers are not made without due enquiry and confirmation by the Assistant Collector, for such entries will bar the rights of Government, and there is great temptation to make them fraudulently. A statement of fields, in which Government has parted

specially assigned to the occupant or purchased[1] by him or to trees standing in public places, will of course not be affected by this Rule or by the notification issued under Rule 89.

92.[2] Notwithstanding anything contained in the last preceding Rule, Government will specially reserve their rights to all trees or to trees of other

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with its rights, should be prepared showing the amount paid for trees, and when the whole has been confirmed by the Assistant Collector, entries may be made. (G. R. No. 3480, dated 10th July 1878.)

(2) The propriety of laying down a general law concerning road-side trees planted by landholders in their own land was much discussed by the Select Committee on the Revenue Code Bill. That Bill, as introduced, contained a specific provision on the subject (section 107, clause (*c*)), but it was much opposed, and it has been omitted from section 42 of the Bill as read a third time and passed on the 15th April 1879. The only way to prevent such road-side trees being cut down is to apply the provisions of Act X of 1870 for the acquisition for public purposes either of the trees, or of both, the trees and the land on which they stand. (G. R. No. 3495, dated 3rd July 1879.)

(3) As the demarcation and settlement of forests is now well advanced, it is expedient, as a general rule, that the sale of the trees to the occupants should follow on the completion of the settlement. The area of forest will then have been finally determined, and the trees on occupied numbers not included or to be included in forests should pass into the charge of the Collector, who should offer the whole of the trees on each number to the occupant at a fair upset price. The procedure to be followed should be that the option of purchasing at that price should be continued to the cultivator for a period of say two years, in order that, if not possessed of the necessary funds at once, he may try to scrape the amount together. Lists showing all the numbers the reserved trees in which have not been sold outright and stating the upset price of the trees should be hung up in the chavdi of the village, so that there may be no chance of any misunderstanding. If the occupant finally declines to purchase, the reserved trees should be cut and removed by the Forest Department. (G. R. No. 3906, dated 22nd May 1883.)

[1] *Vide* footnote to paragraph 16, *supra*.

[2] (1) Except as provided in the last para. of Rule 91 there is no legal objection to Government reserving under Rule 92 any trees whatever in any land to which the first mentioned rule applies, *i. e.*, to lands in villages or portions of villages of which the original survey settlement shall be completed after the passing of the Land Revenue Code. But trees in occupied land over which the rights of Government have already been conceded or sold cannot in any case be again reserved unless the owner conveys them first of all to Government. (G. R. No. 4891, dated 29th June 1883.)

(2) Rule 92 is intended only to indicate that the preceding rules are not to be taken as limiting the powers already conferred on Government by the Legislature. The rule cannot, however, extend those powers so as to enable Government to make any fresh reservation of trees not already reserved on any former occasion. The power of reservation as to trees in occupied unalienated land is defined in section 40. In villages completely surveyed before the Code was passed, the concessions were declared complete. The section declares that all trees shall be deemed to have been conceded except those already reserved before, at or after the original settlement. With regard to villages not completely surveyed before the Code, reservation was still possible at the *original* survey settlement, and might be made expressly or by general notification before the settlement of the District was completed, but not afterwards. No reservation of trees in occupied lands, therefore, since the passing of the Land Revenue Code, is possible, except where the survey is being introduced for the first time. (G. R. No. 5637, dated 3rd August 1889.)

kinds than those therein enumerated, whenever it may be deemed expedient so to do.

93.[1] Of the trees to which the rights of Government are reserved, such numbers or kinds as Government may from time to time direct will be at the disposal of the Forest Department. Lists shall be kept of all occupied numbers over the trees in which the Forest Department has any control or lien; the clearing of these numbers by the Forest Department shall be arranged in concert with the Collector, and every number when cleared shall be recorded as exempt from all interference in the future on the part of the Forest Department.

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(1) The following fourteen trees should be reserved in the Panch Mahâls, not only at the survey but in anticipation of the survey:—

1 Teak.	6 Mhowra.	11 Jámbul.
2 Blackwood.	7 Kullum.	12 Tamarind.
3 Bhia.	8 Haldarwa.	13 Hirda.
4 Rohan.	9 Mango.	14 Dháura.
5 Ebony.	10 Ryan.	

All other trees may *for the present* be left to the people for *bonâ fide* domestic purposes, but not for sale. It will be the duty of the Collector and the Forest Officer to see that this concession is not abused and to apply for sanction to add other trees to the reserved trees wherever the progress of cultivation and population threatens to denude the country of trees.

It is not intended by including mango, mhowra, ryan, hirda, dháura and other fruit trees in the reserved list to interfere with the right of the Bhils to collect the fruit and flowers of these trees in the manner to which they have been accustomed. (G. R. No. 3203, dated 21st June 1880.)

(2) The Collector of the Panch Mahâls should jealously preserve the right of Government not only to the 14 kinds of trees which are reserved by Government Resolution No. 3203, dated 21st June 1880, but to *all* trees in Government waste land where they are in sufficient numbers to make it profitable to take up the land under the survey rules in order to secure the trees. Where this is the case they will be at once cut down and sold to the railway for firewood and the land will then be relinquished. The Collector should take care to prevent this abuse. (G. R. No. 1542, dated 16th March 1881.)

(3) In the Panch Mahâls the trees reserved by notification at the time of the survey were those in Rule 91 under the Land Revenue Code, the specifically reserved trees being teak, blackwood and sandalwood only.

Resolution No. 3203, dated June 21st, 1880, can therefore apply only to numbers which were waste on that date. This Resolution declared fourteen kinds of trees to be reserved. Resolution No. 5932, dated 22nd July 1884, removed mango, ryan, jambul and tamarind from the list of reserved trees. The question was then raised on the forest demarcation report of Kâlol whether any trees were to be reserved on the disforested waste lands. The question would appear to have been already settled by Resolution No. 3203, dated June 21st, 1880, and this is the purport of Resolution No. 4502, dated June 4th, 1885, which directed that in the Kâlol disforested lands the trees specified in Resolution No. 3203 should be reserved. The Resolution also re-included mango, ryan, jámbul and tamarind in the reserved trees. The Resolution referred only to those lands while unoccupied and in July 1885, the Commissioner, N.D., wrote:—"In unoccupied lands the usufruct of these trees has been allowed to the people by the orders of 1880 (Resolution No. 3203, paragraph 3) and the trees may remain reserved." This therefore may be the rule.

Next as to the disposal of the reserved trees whether on numbers given in occupation since June 21st, 1880, or hereafter to be given. In regard to the

All reserved trees not placed at the disposal of the Forest Department shall be in charge of the Collector, who may dispose of the same, or of the produce thereof, in such manner as he may from time to time deem fit.

94. In tálukas in which the demarcation of forests has been completed, when the right of occupancy of any unoccupied number containing jungle or valuable trees which have not been included in any forest reserve is granted to any person, the Collector may, if he thinks it better to grant the land for cultivation than to keep it for jungle, offer the jungle or such of the trees as he may see fit to the occupant at a valuation to be made by the Collector. If the occupant agrees to purchase the same, the value shall be recovered from him by the Collector and credited to the Forest Department.

95. In tálukas in which the demarcation of forest reserves has not been completed, the Collector may, if he thinks fit, consult the Conservator of Forests before the occupancy of any land containing jungle or valuable trees is granted; and if the occupancy of any such land is granted to any person, the provisions of the preceding Rule shall apply: Provided that specified trees of a valuable

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former, the Commissioner, N. D., wrote:—"In lands granted for cultivation subsequent to the survey, the value of all trees except teak and blackwood is realized under ordinary practice." It is not quite clear if this has been done on the numbers in question. If it has, then the teak and blackwood only; if it has not, then all the reserved trees not yet sold to the occupant should be treated as is laid down in Government Resolution No. 3906, dated May 22nd, 1883, paragraph 4. With regard to waste numbers hereafter to be given for cultivation, all the instructions necessary for the disposal of the reserved trees are contained in Rules 94 and 95 under the Land Revenue Code.

As long as the lands remain unoccupied waste, the reserved trees are to be considered to be at the disposal of the Forest Department and the proceeds should be credited to the Forest Revenue. (G. R. No. 7256, dated 8th September 1885.)

(4) As the demarcation and settlement of forests is now well advanced it is expedient, as a general rule, that the sale of the reserved trees to the occupants should follow on the completion of the settlement. The mode of disposing of the trees which would be most profitable and favourable to Government would be to sell them by public auction, and even if an outsider bought a tree growing on another person's land, he would have to clear it away within a stated time, and the owner of the land would be the owner of the roots and stool from which poles would spring or shoot. But, as the desire of Government is to give the occupant the trees at a moderate upset price, the Forest Department should sell the trees at an all-round price of Re. 1 per tree, which would be a very fair and by no means prohibitive price, considering that the trees would fetch very much more if sold by auction. Government trees in numbers which have been registered for future inclusion in forest should not be disposed of, and the Collector has full discretion not to grant the right of occupancy of numbers which contain valuable trees.

It should, however, be brought to the notice of the Forest Department that in lands of which survey settlement was completed after the 21st January 1865, the date on which Bombay Act I of 1865 became law, the right of Government to teak, blackwood and sandalwood trees must be held to have been conceded wherever Joint Rule No. 10 was in force, unless it can be shown that such right was reserved by Government or by a Survey officer—

(*a*) by express order made at or about the time of the settlement:

(*b*) under a rule or general order in force at the time of the settlement:

(*c*) by notification made or published at, or any time after, such settlement:

kind shall not be cut down, and that in no case shall the occupancy be granted if the land is likely to be required for forests.

96. Whenever the occupancy of survey number is disposed of at any time after the first introduction of a survey settlement, trees of the kind specified in clause (3) of Rule 91 shall be excluded from reservation, and shall be disposed of along with the occupancy under the provision of paragraph 2 of section 62 of the Land Revenue Code.

97. Whenever the right to unreserved trees in any survey number is at the disposal of Government simultaneously with the occupancy of such number, all such trees shall invariably be disposed of to the same person who acquires the occupancy and not to any other person.

98.[1] When the right of Government to any trees in a survey number has been once disposed of to the occupant, or when reserved trees have been once cut and removed either—

(1) at the grant of the occupancy, or

(2) after such grant, or

(3) in the Province of Sind at any time before such grant, or

(4) elsewhere than in the Province of Sind, within five years before such grant.

If occupants in land settled before 1865 now claim concessions, these claims will have to be considered on their merits, and should be sent up to Government for decision.

Every effort should be made to dispose, as speedily as possible, of Government trees standing in occupied numbers.

(G. Rs. Nos. 3906, dated 22nd May 1883, 4537, dated 15th June 1883, 7537, dated 25th October 1890, and 6852, dated 6th October 1891.)

(5) Sandalwood trees standing in occupied numbers should be cut and sold departmentally, instead of being given to the occupants at a uniform price of one rupee. The Conservator is at liberty to exercise his discretion in deciding whether to cut and remove the trees through departmental agency or to sell the trees as they stand by public auction requiring the purchasers to cut and remove them within a reasonable period.

2. When an occupant declines to purchase all the reserved trees, other than sandalwood, on his land at an all-round rate of one rupee per tree, the trees should be sold by auction. He cannot be permitted to select some at the all-round rate and to refuse to buy the remainder.

3. These orders apply only to lands occupied for agricultural purposes, and not to the compounds of bungalows, the owners of which may grow what trees they choose without any claim on behalf of Government.

(G. Rs. Nos. 895, dated 2nd February 1895, and 2113, dated 24th March 1898).

(6) The Commissioner should keep in view the subject of the disposal of royalty trees in occupied lands outside forest demarcation limits in accordance with the foregoing instructions, and ascertain by periodical reports from the Collectors that it has not been lost sight of. (G. R. No. 348, dated 15th January 1890.)

[1] (1) The interpretation to be placed on this rule is that Government abandon their claim to any tree-growth after the sale of the occupancy right, *i.e.* to trees or saplings which have grown up either for the first time or from the stools, or old roots, after the occupant has obtained the land. In the cases

Government will have no further claim to trees of the same descriptions which may afterwards grow in the number, or which may spring up from the old roots or stumps during the occupancy of the said occupant.

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referred to where teak has been cut by Government on waste lands which are still unoccupied, any new growth, which may rise either from the old roots or stumps or entirely separate from those roots or stumps, prior to the sale of occupancy right of such lands, is the property of Government. (G. R. No. 4321, dated 30th June 1888.)

(2) There is no doubt that Joint Rule X was applied throughout the Ahmednagar District as constituted in 1850 to such places as had been brought under survey settlement. But in paragraph 11 of the report of the Remembrancer of Legal Affairs circulated with Government Resolution No. 3998, dated 4th June 1886, it was pointed out that the rule did not "by clear and express terms" concede the right of Government to teak, blackwood and sandalwood trees and that, therefore, under section 40 of the Land Revenue Code it cannot be held to have conceded the Government right to trees of these descriptions in any lands of which the survey settlement was completed before 21st January 1865. That view was by implication accepted by Government 10 years ago and the Governor in Council sees no sufficient reason for now receding from it.

As regards Peint, there is manifestly no difficulty. When the first settlement was introduced the táluka was not British territory at all, but a Native State under British management, and the settlement was not made under the Survey Act. Nor was there any such settlement as that Act implies of other than rice land. In *mál* land no occupancy right was granted. The settlement now proceeding is the first settlement of that land. The Collector reports that in the notifications recently issued when the settlements of some parts of the táluka were introduced, the right to teak as well as to its after-growth was reserved, and this course will be followed when the settlement of the remaining villages is introduced.

As regards the question whether after-growth should be reserved, Government are of opinion that when land is given out for cultivation, it is ordinarily desirable that their right in trees should be disposed of at the earliest possible moment. It is inexpedient to maintain trees which are likely to seriously interfere with cultivation and growth of crops, and the maintenance of such rights gives subordinate officers an opportunity of perpetually harassing the occupants. These remarks do not, however, apply to land such as *varkas* land in Thána and Kolába, which is not occupied for cultivation, but for the supply of manure for crops, and possibly there may be other cases as in Peint referred to below, where it is desirable to retain the right of Government to after-growth. In these circumstrnces, No. 98A of the Rules under section 214 of the Land Revenue Code should not be abrogated. In the case of the Peint Táluka, however, the teak after-growth as well as teak trees now growing should be reserved. The cultivators are of a wild class and for some time to come regular cultivation of the *mál* lands is not likely to prevail. It is understood that in many cases the fields measured off in this rough country include considerable areas of uncultivable land on which teak grows. There is a probability that if the after-growth became the property of the occupants, it would generally be sold for insignificant sums by the illiterate hill-men, and in many cases the lands might be acquired and used by capitalists for the growth of teak, which would then compete with the growth in less accessible forests. The principle that Government should not retain a right in trees so as to interfere with cultivation has little force in this wild tract, where cultivation is for some time to come likely to be spasmodic and irregular. For these reasons Rule 98—A. should be amended so as to include the Peint Táluka. (G. R. No. 4005, dated 19th May 1896.)

98A. Nothing in the foregoing rules, Nos. 93 to 98, both inclusive, shall be deemed to apply to *warkas* lands in the districts of Thána, Kolába and Ratnágiri,[1] and *beta* lands in the district of Kánara,[2] or to any unalienated land in the Dindori Táluka of the Násik District, or in any of the villages noted in the margin in the Khed Táluka of the Poona District or to any land on the

1 Kuhinde Bk.	8 Vehtale.
2 Talavde.	9 Kahu.
3 Avdari.	10 Kadadhe.
4 Kude Bk.	11 Saburdi.
5 Washere.	12 Koyali, tarf. Wade.
6 Deoshi.	13 Darakwadi.
7 Saigaon.	

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[1] The following rules to regulate the lopping of reserved trees in varkas and cultivated land in the Ratnágiri District have been approved by Government and are to be enforced as far as possible—

I The following acts are prohibited:—

(1) The lopping, pollarding, or injuring in any way, of teak.

(2) The lopping of ain and nána trees within ten feet of their summit.

(3) The pollarding (*i.e.* the cutting off of any portion of the leading shoots, or stems) of ain and nána.

(4) The lopping off of branches or portions of branches exceeding at the cut end six inches in circumference.

(5) The burning of *rab* or other matter within a distance of eight feet of any reserved tree.

II. Subject to the abovementioned restrictions, it shall be lawful for cultivators to lop reserved trees on their varkas and cultivated lands for the purpose of manuring their own fields, but no such produce obtained free shall be used for bartar or sale.

III. Government reserves to itself the right to cancel the above rules and privileges at any time. (G. R. No. 5388, dated 2nd August 1890.)

[2] (1) It is the intention of the law to avoid interference with occupied lands as far as possible, and a liberal policy in the matter of trees on such lands is specially expedient in the Kánara District. As the greater part of the district is forest land, which contains much more timber than can be utilized, Government can well afford to leave most trees in occupied land to the occupants.

There appears to be some doubt what trees in occupied lands have been reserved in past settlements, and it is desirable to determine precisely what trees should be held to have been reserved.

Under section 40 of the Land Revenue Code, the right of Government to all trees in unalienated land in villages or portions of villages, of which the original survey settlement was completed before the passing of the Act, except trees reserved by Government, or by any survey officer, whether by express order made at or about the time of such settlement or under any rule or general order in force at the time of such settlement, or by notification made and published at or at any time after such settlement, is deemed to have been conceded to the occupant, this provision not however applying to teak, backwood or sandalwood trees in the case of any settlement completed before the passing of Bombay Act I of 1865. The permission to occupy land under Bombay Act I of 1865 included the concession of the right to all trees, not specially reserved, but by the rules framed under section 28 of that Act, road-side trees, those on banks of tanks and useful for shade or ornament, teak, blackwood and sandalwood, and fruit trees belonging to Government and not specially assigned were reserved. In the case of villages, of which the original settlement has been completed after the passing of the Land Revenue Code, the right of Government to all trees in unalienated land is deemed to be conceded to the occupant except in so far as the right is reserved by Government, or by any Survey officer on behalf of Government, either expressly or generally by notification published at any time previous to the completion of the survey settlement of the district in which the village is situated. No. 91 of the rules under section 214 of the Code provides that the extent to which the right

banks of streams and nálas in the Godhra Táluka of the Panch Mahál District, or to any river-side jámbhul trees growing in occupied lands on the banks of the rivers noted in the margin in the Párner, Rahuri, Sangamner and Akola Tálukas of the Ahmednagar District.

Mula.
Mhais.
Pravara.
Mhalungi.

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of trees is conceded will be specified in the notification issued under Rule 69, which is to be published when a survey settlement has received the sanction of Government.

Now it is clear that in the case of all the settlements made in Kánara before 1877, no special reservations were made. In the case of the few settlements made before the passing of Bombay Act I of 1865, therefore teak, blackwood and sandalwood only can be held to be reserved, and in the case of the settlements between that time and 1877, only the trees of the classes mentioned in No. 3 of the rules under Bombay Act I of 1865 can be held to be reserved. In 1874 the Survey and Settlement Commissioner proposed to reserve all trees in "*hakkal*" land, but it is not clear what express reservations were made for some time. A condition is read out at the settlement and a corresponding note made in the "tree list" to the effect that trees in *kushki* and *hakkal* land are reserved for Government according to former custom, but as another part of the condition is that the provision of the Revenue Code and the rules will apply, it is clear that this practice is of comparatively late date.

Now a condition made in the manner stated might be interpreted as an order made at or about the time of the settlement, but it appears to be so indefinite as to be of no effect. It does not appear that there was any former custom of reserving trees on occupied land. The permit rules were executive orders regarding grants of wood in Government forest. They could not affect any existing rights in occupied land. "Hakkal" land was ordinarily not occupied land in the proper sense of the term. "Hakkal" cultivation is similar to "Kumri" cultivation, and land given out for that purposes used ordinarily to be given out for one year only. A person cultivating on such terms has no right of the land or to the trees growing on such land, but if the land is given out on the survey tenure, the case is altered. The term "Kushki" is applied to high dry land such as that on which cattle sheds are constructed. There seems to have been no custom of treating trees growing on such land differently from trees growing on other occupied land. It is observed that Colonel Anderson intended to reserve trees on "hakkal" land, but to declare that such as were not cut and removed by the Forest Department within 12 months should become the property of the occupant. It does not appear that such a declaration was made at the settlements, but in the circumstances stated no claim should be made on the part of Government to any trees growing on occupied land in surveyed villages which were not reserved by the general rules or by express order at the time of the settlement. Such an order reserving 18 kinds of trees in "hakkal" and "kushki" land appears to have been made for the first time in the settlements of 1881-82.

As regards the reservations to be made at future settlements, no distinction should be drawn between "kakkal", "kushki" and other land. As the survey settlement is introduced, the terms become obsolete. There is no rigid line of distinction between "hakkal" land which has been cleared for regular cultivation and other adjoining land, and there can ordinarily be no right of occupancy in land which has not been cleared for regular cultivation. "Honi" and "matti," which are timber trees of considerable value, should however be reserved at future settlements in Kánara, along with the classes of trees specified in No. 91 of the rules under section 214 of the Land Revenue Code, on all lands in occupation at the time of the settlement. Lands on which trees are growing, but

In the said lands the trees on which the rights of Government are reserved shall be available for cutting to be made from time to time by or under the orders of the Forest Department, in consultation with the Collector.

The sale of any such tree, or of the timber thereof, will confer no right to the after-growth from the root or stump of the tree so cut (unless such right is at the time of the sale specially conceded or conferred in accordance with such general or special orders and subject to such conditions as Government may from time to time prescribe in this behalf). The reservation of the rights of Government over the trees will (unless such right has been specially conceded or conferred as aforesaid) extend to all such after-growth also.

98-B.[1] And pending the issue of further orders which will be issued by Government when the demarcation of forests in the Haveli, Purandhar and

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which are not required for forest, may be assessed, and when they are given out for cultivation, all trees of value should be reserved or sold to the person applying for the land.

The Forest Department being the recognized guardians of the Government property in forests and tree-clad lands, all description of trees reserved at the time of the survey settlement, whether in "hakkal" or other lands, should be formally placed in charge of the Forest officers. But it should be understood that such trees should be removed with the least possible delay, it being clearly inequitable that a person paying assessment for land should be prevented from cultivating any part of it by delay in removing Government trees. (G. R. No. 1518, dated 18th February 1884.)

(2) The Honi and Matti trees have been reserved in Kánara and are placed at the disposal of the Forest Department. (G. R. No. 1053, dated 4th February 1885.)

(3) Rule 98-A of the Rules under section 214 of the Land Revenue Code cannot affect retrospectively the rights of persons who have actually acquired a title to the after-growth under Government Resolution No. 2505, dated 1st July 1868, or other orders. (G. R. No. 3462, dated 5th May 1883.)

(4) Under the last paragraph of Rule 98-A, the right of Government to the after-growth of all kinds of trees, except teak, tivas and blackwood, is conceded to the survey occupants in the Peint Táluka. (G. R. No. 2420, dated 27th March 1897.)

(5) It is directed with reference to the last clause of No. 98-A of the Rules under section 214 of the Land Revenue Code that when land in the Ratnágiri District or in the Dindori Táluka of the Násik District is held or hereafter given out for permanent cultivation as distinct from the supply of leaf-manure or other materials for cultivation, the sale of trees on land so occupied will include alienation of right to the after-growth, unless the growth of trees on the land is needed for some public purpose. (G. R. No. 5384, dated 19th July 1897.)

(6) The Notification No. 202,* dated 9th January 1885, related to the conditions imposed by the survey settlement as to trees in occupied varkas in Sanján and Kolvan Tálukas. It was found that the notification did not extend to the Umbargaon Petha. But of course any conditions attached to the subsequent grant of occupancy of any varkas or other land in Umbargaon under section 40 of Act I of 1865, and section 40, clause 3, of Act V of 1879 should be enforced. (G. R. No. 6567, dated 16th September 1886.)

* This notification has been cancelled by Government Notification No. 2949, dated 26th April 1893, except in so far as it applies to teak, sandalwood, blackwood and tivas.

[1] With reference to No. 98-B of the Rules under section 214 of the Land Revenue Code, it is directed that when the teak trees growing in occupied lands lying outside the sanctioned forest demarcation limits of the Haveli, Purandhar

Junnar Tálukas and the Ambegaon Petha has been completed, nothing in the said Rules Nos. 93 to 98, both inclusive, shall be deemed to apply to teak trees growing in any unalienated land in any of the said tálukas or petha.

Pending the issue of such orders, teak trees growing in any such land shall be available for cuttings to be made from time to time by or under the orders of the Forest Department in consultation with the Collectors, and the sale of any teak tree growing in any such land or of the timber thereof, will confer no right to the after-growth from the root or stump of the tree so cut (unless such right is at the time of the sale specially conceded or conferred in accordance with such general or special orders and subject to such conditions as Government may from time to time prescribe in this behalf), but the reservation of the rights of Government over the teak trees will (unless such right has been specially conceded or conferred as aforesaid) extend to their after-growth also.

Government orders regarding rights to trees in occupied lands in Thána and Kolába.

20. The following orders passed on the recommendations of the Forest Commission, Thána, dispose of the question of right to trees in occupied lands in the Thána and Kolába Districts:—

[1] (1) The subjects discussed in the two Government Resolutions mentioned in the margin have, under orders from the Government of India, been subjected to long and careful reconsideration by this Government and the Government of India, and there has been much correspondence on the various points raised.

Government Resolution No. 2446, dated 8th April 1890.
Government Resolution No. 2447-A., dated 8th April 1890.

In supersession of the orders passed in those Government Resolutions, the Governor in Council is pleased to cancel the whole of Government Resolution No. 2446, dated 8th April 1890, which deals with the disposal of rights to trees in occupied lands in the Kolába District, and to declare that, while Government possesses the right to all royalty trees, *viz.* teak, blackwood and sandalwood, in all occupied lands in this district, whether such lands are classed as rice, garden, rabi, or varkas, it for the future, as an act of grace and favour, waives that right so far as trees of any kind, whether reserved or unreserved, in occupied rice, garden and rabi lands are concerned, and occupants will be at liberty to dispose of them as they please. But as regards teak, blackwood and sandalwood in varkas lands, the orders given below concerning such trees in varkas lands in Thána are to be strictly applied in the Kolába District also.

As regards Government Resolution No. 2447-A., dated 8th April 1890, which deals with the right to trees in occupied lands in the Thána District, the Governor in Council is pleased to cancel the whole Government Resolution,

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and Junnar Tálukas and the Ambegaon Petha of the Poona District have been sold to the occupants or otherwise disposed of by the Forest Department, the right to the after-growth from the roots or stumps of the trees when cut shall vest in the occupants of the lands concerned and not in Government. (G. R. No. 5134, dated 1st July 1896.)

[1] G. R. No. 10087, dated 23rd December 1892.

and to declare that in all occupied lands, whether classed as rice, garden, rabi, or varkas, in that district, as in Kolába, the right to all royalty trees, *viz.* teak, blackwood and sandalwood, and in the tálukas* coming under the Sanján and Kolvan Settlements, tivas vests in Government.

*Váda, Sháhápur (including Mokháda Petha), Dáhánu (excluding Umbargaon Petha) and part of Máhim.

As, however, it has been represented that it would cause hardship to occupants to enforce in its entirety the right which Government is of opinion it undoubtedly possesses, the Governor in Council is further pleased to rule that, as regards occupied rice, garden, or rabi lands, Government will, as an act of grace and favour, waive its rights to trees, whether reserved or unreserved, standing on such lands, and consequently no objection will be taken to occupants cutting down and disposing of all trees growing in such lands in such manner as they may see fit.

But in [1] varkas lands, the felling of teak, blackwood and sandalwood trees, and tivas where reserved, without the permission of the Collector of the district, is strictly forbidden. The conditions on which such permission may be granted, and the general regulations under which fellings and exportations beyond the limits of the tálukas or districts concerned will be allowed, will be made known hereafter. As regards unreserved trees no claim should be made to them on varkas or other occupied lands.

(2) The concession granted in Government Resolution No. 10087, dated 23rd December 1892, applies only to occupants of lands which were outside the category of varkas at the date of the Resolution. Occupants of lands which up to the 22nd December 1892 were classified as varkas, but since that date have been classified as garden, rice or rabi, cannot be held entitled to the concession. This fact should be carefully noted by the Survey Department in the village registers against each survey number, and at the introduction of the rates should be carefully explained to the occupants concerned, who should at the same time be reminded of the orders contained in paragraph 4 of Government Resolution No. 6908 of 26th September 1893. Lists of the numbers, to which the present orders apply, should be sent to the Forest Department,

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[1] The judgment of the High Court in this case was therefore limited to a consideration of the respective rights of Government and of the plaintiff in his *varkas* lands. *Varkas* is defined in the judgment as being "land on which, in accordance with the mode of cultivation in use in the Konkan, the cultivators cut grass, brushwood and branches of trees to be burned as manure (*ráb*) on their rice fields. This and not cultivation is the use to which *varkas* land is ordinarily appropriated; but patches of such land are from time to time used for raising scanty crops of inferior grain." The important points determined with respect to such lands are,—

(1) that *varkas* lands must be regarded to all intents and purposes as waste lands and, therefore, according to the settled law concerning waste lands, belong to the State;

(2) that neither the use, with the acquiescence of Government of defined portions of such lands for obtaining manure, nor the occasional and sporadic cultivation for several generations of patches of such land can be held to create a proprietary title.

(Extract para. 13 of the Legal Remembrancer's Report printed on page 96, Cordeaux's Compilation of the general rules in force in the Revenue Department, 1882.)

which should be instructed, when carrying out the orders contained in the last-cited Resolution in any táluka, to give precedence to such numbers in disposing of Government trees.[1]

(3) Government concur in the opinion of the Commissioner, N. D., that the after-growth of teak trees cut in varkas lands in the Thána District where they exceed 50 to the acre belongs to Government.[2]

21. In Appendix C is given the marginally noted correspondence relating to the question whether any rights to trees in forests and waste lands were conceded to the people at the original survey in the districts of Thána and Kolába.

Rights to trees in forests and waste lands in Thána and Kolába.
Government letter No. 4008, dated 19th May 1884.
Legal Remembrancer's No. 1223, dated 16th September 1884.
Government Resolution No. 7800, dated 1st October 1884.
Government Resolution No. 3998, dated 4th June 1886.
Legal Remembrancer's reply to the above.

22. In Gujarát (the Panch Mahál excepted) the rights of Government to fruit-trees standing in occupied lands in tálukas originally settled before 1867, have in accordance with the liberal policy since followed, been conceded to the occupants at the revision settlement[3] of

Concession of rights to fruit-trees in occupied lands in the tálukas of Gujarát, revised since 1867.

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[1] G. R. No. 7276, dated 15th November 1898.

[2] G. R. No. 10198, dated 12th December 1894.

[3] (1) As regards fruit trees (mango, tamarind, raen, &c.,) standing in Government lands, occupied and unoccupied, and in alienated lands, it is found that under the existing system the produce of some of them is sold by auction yearly, and the amount thereby realised along with the fixed amount paid to Government on account of other such trees under orders on the subject passed by the Collector of the district and approved by the Revenue Commissioner, N. D., in 1865 and 1866, is credited in one lump sum in the táluka accounts, the items relating to trees in each separate description of land and to each mode of realisation not being recorded separately. The accounts for the 5 years 1881-82 to 1885-86 show that the average yearly receipts are Rs. 2,379. It is for Government to decide whether this mode of dealing with such trees standing in occupied Government survey numbers shall be abandoned under the revised settlement and the rights of Government in them shall be conceded to the occupants for the future, the fact being duly notified to the people at the introduction of the revised rates. I am respectfully of opinion that this should be done, since a similar concession has already been made by Government in the case of all tálukas of the Province settled since the date (1867) of the Borsad Táluka settlement, with the exception of three in the Panch Mahál District, for which under special circumstances special orders have been considered necessary. In the case of fruit trees standing in Government unoccupied lands their produce will continue to be sold by auction yearly and the amount realised will be credited to Government; and where the occupancy right in such a survey number is sold all fruit trees in existence in it should be sold with it. In the case of such trees in alienated lands I respectfully recommend that the revenue derived by Government under the existing system from the yearly auction

those tálukas.

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of the produce of some and from the levy of a fixed sum on others should also be foregone for the future. It seems doubtful if any *bonâ fide* Government trees do exist in such lands, and it is also a question whether the levy by Government of such revenue from alienated land, held under Summary Settlement Sanads as something beyond the amount of the assessment recorded in the Sanads, does not contravene the provisions of the Act. (Extract from para. 65 of Deputy Superintendent, Gujarát Revenue Survey's No. 118, dated 1st March 1887, p. 23, Dholka Revision Settlement Selection No. CCXVII.)

(2) The proposal of the Deputy Superintendent of Survey as to the disposal of fruit trees advocated in paragraph 65 of his report may be adopted in its entirety. (Extract para. 20 of Government Resolution No. 796, dated 3rd February 1888, page 167, Dholka Revision Settlement Selection No. CCXVII.)

CHAPTER XXI.

Exemption from taxation of improvements effected by the Occupants.

Agricultural improvements how dealt with under the Native Rule.

Under the Native Rule the practice as regards agricultural improvements was "to allow the benefit of them to the improving tenant for a fixed term." But it was the usual practice "that irrigated land should pay assessment several times greater than dry-crop." Following this practice, the Bombay Revenue Survey assessed as irrigated "the lands found to be actually irrigated," and as regards improvements in general, guaranteed "what was the utmost ever conceded by previous Governments, namely, the full benefit of all improvements for a term or during the settlement period of thirty years." This guarantee was given by a proclamation issued at the Settlement in the terms of Rule 1 of the Joint Report Rules (1848), which ran as follows:—

The Survey followed the practice under the Native Rule.

> With a view to the improvement of the country and people, the assessment now introduced by the Superintendent, Revenue Survey, , has been fixed by Government for a period of thirty years, *viz.* from Fasli to , during which period the full benefit of every improvement, such as the conversion of dry into irrigated land by the digging or repairing of wells and tanks, the planting of fruit trees, &c., will be secured to the incumbent of the land, and no extra assessment levied on that account.

Old policy changed for more liberal one.

2. Under the above guarantee which, it may be noted, was distinctly limited to the original term of settlement, it was open to Government to fix at the expiration of that term enhanced rates with reference to improvements made during the term of the settlement by the owners or occupants from private capital or resources. So far the Survey policy was quite consistent with the Native system; nor could it be called unreasonable. But the Bombay Government was not satisfied with it, and decided to adopt a still more liberal policy. This new policy eventually received legislative confirmation in the following section of Bombay Act I of 1865:—

> It shall be lawful for the Governor in Council to direct at any time a fresh survey or classification of soils or revision of assessment, or all or any of these combined, but the assessment so revised should not take effect till the expiration of the period of previous guarantee given as provided in section XXVIII. Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources

during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication.

Thus in 1865 Government waived all claims to a share in the profits of improvements at any time, and bound itself in the coming revisions not to enhance assessments with reference to the value of improvements made in the previous thirty years.

It must be noted here that the above section, while cancelling the apparent intention of the rule (Rule 1) under the Joint Report to assess as irrigated the land brought under irrigation at the expense of the occupant after he should have enjoyed the profits during the term of a current settlement, said nothing about the land assessed as irrigated at the original settlement. No intention was expressed of abandoning the higher irrigation rates on this land, and perhaps it was understood that most of the land which could easily or naturally be brought under irrigation was already irrigated when the survey began its work. The inclusion of irrigation as one of the elements of the relative value of land on which its assessment is based was part of the operations of all the original settlements.[1]

Effect of the liberal policy.

3. The section above referred to was enacted before the first revision settlement (that of Indápur in 1866-67) took place, and has been the law of all revisions protecting retrospectively all ascertainable tenants' improvements made after the date of the original settlements thirty years before, but not going further beyond that. Thus as regards wells—the commonest form of agricultural improvement—the profit of wells dug during the term of original settlement was absolutely excluded from consideration in revision,[2] and in one respect Government even went further and did more than was required by the law. For the assessment of land irrigated from wells existing and assessed at high special rates at the date of the original settlement was reduced at revision down to the rate on unirrigated land.[2] The old Native system of putting a high special assessment on land under wells was thus abandoned for the encouragement of agricultural enterprize.

Provisions of the Land Revenue Code as originally enacted.

4. In 1879 Bombay Act I of 1865 was repealed by the Land Revenue Code (Act V of 1879). In this Code section 30 of Act I of 1865 was re-enacted as section 106, and to this another section (section 107) was for the

[1] Extract from para. 13 of Government Resolution No. 6015, dated 25th July 1884, Jhálod Settlement Selection, No. CLXV, page 76.

[2] *Vide* paras. 24 and 25 of Chapter XII. Well Assessment.

first time added containing certain provisions regarding agricultural improvements. This latter section, as it originally stood, is given below :—

Nothing in the last preceding section (sec. 106) shall be held to prevent a revised assessment being fixed—

(*a*) With reference to any improvement effected at the cost of Government, or

(*b*) With reference to the value of any natural advantage, when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage, or

(*c*) With reference to any improvement which is the result only of the ordinary operation of husbandry.

Interpretation of clause (*b*) of section 107.

5. It was generally supposed that the above section, especially clause (*b*) thereof, was intended to modify the assurance given in section 106, and to reserve to Government the power of taxing such improvements as wells. Government had, however, never intended to so interpret or apply the section, and with a view therefore to remove any doubt on the point, gave, by an executive order passed in 1881,[1] a general assurance that clause (*b*) of the section "will not be applied to wells dug at the expense of the owner or occupier of the soil."

General assurance as to *wells*.

Repeal of section 107 contemplated.

6. Not satisfied with the above assurance, and seeing that there still remained some doubt as to the application of section 107 to certain classes of agricultural improvements, Government, after fully explaining the scope and significance of that section in an important Resolution[2] of 1884, finally expressed their willingness to repeal that section altogether in these words :—

His Excellency in Council considers that section 107, or at any rate clauses (*b*) and (*c*), are unprofitable to the land revenue. If in some case, not at once perceptible, an increase of land revenue might be claimed under these clauses without violating any of the pledges given by Government from time to time, and this is very doubtful, His Excellency in Council is satisfied that no such advantage is comparable to the disadvantage of retaining on the Statute-book a proviso which is of such doubtful significance as to be capable of discouraging the investment of capital in agriculture. The repeal of section 107 in whole or in part will therefore be taken into consideration.

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[1] *Vide* Government Resolution No. 6682, dated 10th November 1881, printed as accompaniment No. 2 to Appendix A to this chapter.

[2] Government Resolution No. 2619, dated 26th March 1884, given as Appendix A to this chapter.

Amendment of sections 106 and 107.

7. Sections 106 and 107 were accordingly repealed by Act IV of 1886, and the following sections were substituted for them :—

It shall be lawful for the Governor in Council to direct, at any time, a fresh revenue survey or any operation subsidiary thereto, but no enhancement of assessment shall take effect till the expiration of the period previously fixed under the provisions of section 102. Provided that when a general classification of the soil of any area has been made a second time, or when any original classification of any area has been approved by the Governor in Council as final, no such [1] classification shall be again made with a view to the revision of the assessment of such area.

In revising assessments of land revenue regard shall be had to the value of land, and, in the case of land used for the purposes of agriculture, to the profits of agriculture: Provided that if any improvement has been effected in any land during the currency of any previous settlement made under this Act, or under Bombay Act I of 1865, by or at the cost of the holder thereof, the increase in the value of such land or in the profit of cultivating the same, due to the said improvement, shall not be taken into account in fixing the revised assessment thereof.

Government order inviting occupants to bring to the notice of the Superintendent of Survey any circumstances affecting the value of their lands.

8. While the above amendments were being discussed in the Legislative Council, one of the Honourable Members asked 'Whether it would not be possible for Government to give an opportunity to the rayats to be heard as to enhancements before sanctioning the settlement.' The Council first objected to make any such provision as it would only delay and inconvenience the settlement operations, but subsequently at

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[1] In the debate on this section in the Legislative Council one of the members objected to the retention of the word "such" in this clause as its result "would be that only a general re-classification would be prevented and not a re-classification in regard to individual holdings."

This objection was overruled by the President, who said—

"As far as Government are concerned, they are quite prepared to leave re-classification alone. But as a measure of protection to the rayat, the clause must stand as circumstances may arise by which the rayats of a certain village or táluka may become directly interested in re-classification. They might wish for it, with a view to a revision of assessment, on account of the physical deterioration of the soil. Circumstances of this kind may render it very desirable that the power of re-classification should be exercised by Government. As the Honourable Member, Mr. Forbes Adam, says no human work is perfect, and we ought not to deprive Government of the means of rectifying error. Not the slightest apprehension need be entertained that in leaving the clause as it stands now, re-classification will be an element in future revisions of assessment. I think I may safely give that guarantee." [Proceedings of the Council of the Governor of Bombay assembled for the purpose of making Laws and Regulations for 1885 and 1886, Vol. XXIV, page 84.]

the instance of the President it was agreed that the wishes of the Honourable Member should be met by an executive order. A Government Resolution[1] was accordingly issued to the following effect:—

His Excellency the Governor in Council is desirous that the occupants of land should be given the fullest opportunities, while classing operations are in progress, of representing improvements and other circumstances which they consider should be taken into account in fixing the values of their fields. A formal notification[2] should in future be issued by the Superintendent of Survey and published in each village not less than three months before the operations are commenced, warning those concerned that they should bring to the notice of the Assistant Superintendent of Survey in charge of the party of classers whilst the classing process is going on, any special circumstances bearing on the value of their lands and, failing due consideration from that officer, should appeal to the Superintendent of Survey.

By the same notification, moreover, the village communities should be advised to bring to the notice of the Survey officers through their patel or panchâyat any facts which, in their opinion, entitle their village to special consideration in fixing the standard of the new rates.

Government order as to notifying the proposed rates and grouping.

9. The same Resolution ordered the publication of another notification,[3] before the introduction of the settlement, with the object of acquainting the rayats of the proposed rates and grouping. The Resolution runs:—

The Superintendent of Survey shall, as soon as he has worked out his revision of groups and rates, forward to the Collector a notification in vernacular of the district, giving the names of the villages coming under revision according to the groups or assessment circles in which it is proposed to arrange them, and showing against each village the existing and proposed maximum rates. It shall be the duty of the Collector to cause this notification to be published without delay by arranging to have one copy posted up in the *chavdi* or other conspicuous place in each village affected by the settlement. The notification should state that for a period of two months from the date of publication thereof the Collector will be prepared to receive objections made by the village community and presented in writing by the revenue patel, as their representative, to the proposed grouping of villages and maximum rates. Any objections so received shall be forwarded by the Collector to Government through the Survey and Settlement and Divisional Commissioners, with such remarks by each officer as may appear necessary, and they will be taken into consideration by Government before final sanction is accorded to the proposals.

Application of the general principles to different kinds of improvements.

10. The above is a brief resumé of the general principles which have regulated the action of the Bombay Government in dealing with agricultural improvements. The manner in which these principles were applied to

[1] Extract from G. R. No. 7447, dated 21st October 1886.

[2] *Vide* form of notification printed as Appendix B.

[3] *Vide* Chapter I. Submission of Settlement Report, para. 7.

different kinds of improvements at the Revision Survey is explained below :—

Improvements.	*How dealt with at the Revision.*
(1) Land included as unarable (Pôt Kharáb) in Survey numbers at the Original Survey, but found to be culturable at the Revision Survey.	The same area as was recorded at the Original Survey has been confirmed and left unassessed at Revision Settlement. [*Vide* Chapter IX. Pôt Kharáb.]
(2) Wells.	Lands under wells have been assessed within the maximum rate applied to dry-crop land. [*Vide* Chapter XII. Well Assessment.]
[1] (3) Conversion of dry-crop into rice or garden.	These have been assessed at dry-crop. [*Vide* Part II. "Classification of Navkird Rice," and also Chapter III. Calculation of Rates, para. 30.]
(4) Improvements other than those specified above.	These have been duly enquired into at the Revision classification and dealt with under the orders contained in paragraph 1 of Government Resolution No. 7447, dated 21st October 1886. (*Vide* para. 8 above.)

[1] (1) As regards dry-crop land converted into rice land during the settlement period, His Excellency in Council has approved in this case of the application of the principle that it should be assessed on revision within the maximum dry-crop rate. This is the just principle when, as is understood to be the case in Igatpuri, the capacity of the land for growing rice has been almost entirely conferred by the labour of the occupant in levelling and embanking. There may, however, be cases such as will probably come under consideration in the Revision Settlements of the Konkan, where the conversion of dry-crop into rice land depends as much on natural advantages of the land converted such as are not inherent in ordinary dry-crop land, as on the labour of the occupant. If the whole resulting profit is left for ever to the occupant, the assessment will be in fact a privileged assessment and unfair to the public interests, and it is necessary to consider how the natural advantages of the various rice plots may be taken into account in the assessment. The cases to be dealt with will vary from that where natural facilities are turned to account by aid of very little labour and outlay on the part of the occupant, to that where land having the ordinary natural facilities of dry-crop land has been converted into rice land entirely by the labour and outlay of the occupant. In the latter case, of course, no enhancement of the assessment will be made on account of profits due to the conversion. The subject will call for the careful attention of the Commissioner of Survey in making his proposals for revision of settlements in the Konkan. [Extract para. 10 of Government Resolution No. 3541, dated 4th May 1885, Igatpuri Revision Settlement Selection, No. CLXVIII, pages 97 and 98.]

(2) For the assessment of new rice land made from varkas Colonel Godfrey and the Survey and Settlement Commissioner propose to adopt as the maximum the rates of "rabi" land, on the principle hitherto followed in similar cases in the districts above the Ghâts, that new rice land is assessable within the maximum

Improvements not to be taxed in future.

11. As to improvements effected after the revision settlement, "not the slightest apprehension need be entertained" as to their being taxed in future revision as under the proviso to section 106, as it now stands, re-classification is not to be an element "in future revision of assessment."

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dry-crop rates. The Collector thinks that in order to avoid any possibility of taxing the rayat's improvement the assessment of rice made from varkas should be limited to the maximum rate on varkas.

As the conversion of varkas or any other land into rice land implies a certain natural advantage which clearly enters into the value of land for agricultural purposes, all that is needed is that Government should be satisfied that the inherent advantage would have made the rental value of the land in its unimproved state such as to warrant the proposed rate, whether that rate be one adopted for any particular class of land in the vicinity or otherwise. The orders under which the maximum *jiráyat* rate has been adopted for new rice lands were dictated by convenience and as likely best to meet the equities of the case; but there is no doubt that the particular characteristics of dry-crop land which imply capacity for conversion into rice land were not appraised in original classification, as it would not have occurred to the framers of the classification rules that new rice land should be specially favoured to the extent which the principles now adopted would involve. The subject is ably discussed and the authorities carefully cited by the Survey and Settlement Commissioner in support of his proposals, by which, while the maximum rabi rate is retained for new rice lands in villages of the first class, rateable reduction is made for villages of the second class and the standard scale of declensions for classification is to be applied, with the result of an average rate of Rs. 1-4-10. In view of the figures given by the Survey and Settlement Commissioner in his paragraph 35, it is quite unreasonable to hold that the whole of the difference in value between varkas land bearing a crop of inferior grain every third year and rice land bearing a crop of at least Rs. 30 in value every year is due to the rayat's improvement. The Survey and Settlement Commissioner's proposals will have the effect of assessing at some 12 to 14 annas an acre so much of the difference as is due to the capacity of the land for conversion. This can in no case represent a disproportionate amount of the capital value due to inherent advantage, and the rates proposed by Mr. Stewart are approved.

[Extract paragraph 8 of Government Resolution No. 5856, dated 30th August 1888—Khálápur Revision Settlement Selection, No. CCXXIII, page 259.]

CHAPTER XXII.

Subdivision of Lands and Partition of Estates.

Subdivision of lands—first rules relating to.

The first authorized mention of the rules for the division of lands into survey numbers will be found at paragraph 17 of the Joint Report, 1847.[1]

Principles regulating subdivision.

2. In these Rules it was laid down—

(1) that the size of survey fields should range from the area culturable by one pair of bullocks to double that area; and

(2) that existing holdings[2] of less than the "one pair of bullocks size" might be lumped together in the same survey field with adjacent equally small holdings.

Area susceptible of being dealt with by one pair of bullocks was the limit.

3. [3]What might constitute an area susceptible of being dealt with by one pair of bullocks was left to be determined according to local variations. In the Deccan and S. M. Country generally this area ranged from 12 to 25 acres of dry-crop land and from 5 to 6 acres of rice land.

Area limit in the Deccan and S. M. C.

Thus the limit of survey fields ranged from those areas to double. Regarding unoccupied arable waste lands, of which, in 1847, there was everywhere a very large proportion, no limit was laid down. They were generally divided into survey fields of between 20 to 50 acres and in low qualities of land somewhat larger.

Ditto in densely populated districts.

4. [3]As time passed the survey arrived at districts where from the density of population and the great subdivision of much of the land, a closer and more detailed form of survey was found necessary. Here the area of dry-crop survey field was reduced as low as 7 acres each holder's share, if there were more than one, being ascertained by a rough measurement which

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[1] *Vide* page 14. para. 27. Chapter I. Historical Summary. Part I. Measurement.

[2] By "holding" was meant any field, estate, or occupancy contained within a continuous line of boundary and in the possession of one person or coparcenary.

[3] *Vide* Colonel Anderson's letter No. 1045 of 7th October 1880.

he could check by his own knowledge of his fractional share of so small an area. But no boundary marks of any kind were put up defining the limits of each holder's share or portion the assessment of which was calculated from the average assessment of the whole survey field, which was of course precisely defined by boundary marks.

Area limit in Konkan.

5. [1] In the Konkan, where the land had a very high value and, from the density of the population, was very fully occupied as far as the rice land went, fields were made of small area ranging from 1 to 5 acres. The rice and garden lands were measured in detail either in survey fields, or if the separate holdings were small, into pôt or subordinate fields, but without any boundary marks to "pôt fields." The hill lands were measured off into large blocks of 15 to 300 acres without any definition of areas of internal holdings.

Ditto in Gujarát.

6. In Gujarát the area limits were 20 acres in jirayet and 10 acres in rice and garden.

Ditto in Kánara.

7. [1] In Kánara all land was measured, classed and assessed in detail either in survey fields or subordinate or pôt fields in accordance with existing holdings and every holding was defined by boundary marks.

Joint Rules made no provision for subdividing survey numbers.

8. Thus were the principles of the Joint Rules regarding subdivision given effect to in different districts at the original survey. These rules it may be noted, while they prescribed the limits up to which land should be subdivided into survey numbers, made no provision for subdividing survey numbers once formed by the Survey agency. On the contrary, it would appear to have been the chief object of the framers of the Joint Rules that the subdivisions once made by the Survey agency should not be broken up under any circumstances during the currency of the settlement. This principle was accordingly laid down in Rules 6 to 9 of the Rules "for the future administration of the survey," and when the principles of the Joint Report were first codified in Act I of 1865, it received the legislative confirmation in the following section of that Act—

[2] In case of a decree of a Civil Court for the division of an estate under section 225 of Act VIII of 1859 (The Civil Procedure Code) or by any other

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[1] *Vide* Colonel Anderson's letter No, 1045 of 7th October 1880.

[2] Section 45 of Act I of 1865.

process of law, the following rules shall be enforced by the Collector for the partition of such estate :—

Clause 1st.—The estate shall be divided according to survey numbers or recognised shares of numbers, as far as may be possible, without subdividing any number or recognized share of number.

Clause 2nd.—When the decree cannot be executed without subdivision of a number or recognized share of a number, the Collector shall so report to the Court issuing the decree, and according to the orders he may receive from the Court, he shall either transfer the number or recognized share of a number undivided, to any party named by the Court, or sell the number, or share of the number undivided, with its rights and liabilities, and pay over the proceeds as the Court may direct.

Clause 3rd.—Provided that nothing in this section shall affect the provisions of (Bombay) Act V of 1862.

Subdivision of survey numbers prohibited by law and the difficulties caused in consequence.

9. The restriction placed in the matter of subdividing survey numbers by clause (2) of the above section, however, caused serious inconvenience and difficulties in the execution of the Civil Court decrees in certain cases, and accordingly on the representation[1] of the Judicial De-

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[1] (2) In the Statement of Objects and Reasons for introducing the Survey Bill the speaker urged "the design of these surveys is the regulation of the assessment on land so as to secure the preservation of proprietory and other rights connected with the soil," and that in doing so the "custom and usage" were in accord, and the measures were not at "variance with any law," still, as the survey rules had not the force of law, they had been questioned, and that by the Bill the "benefit of all improvements from private capital and resources is secured to owners and occupants of land, and the right of occupancy, upon the sole condition of payment of the fixed assessment, is declared to be a transferable and heritable property, continuable without question after the expiration of each guaranteed term on the same sole condition of payment of the fixed assessment."

Page 255 of Government Gazette dated 10th August 1864.

Page 256 of Government Gazette.

(3) Now, taking this statement as a "key to open the mind of the makers of the Act and the mischief which they intended to remove," I will proceed to show this section of the Bill violates every principle of the law regulating the devolution of landed property as existing amongst Hindus, is an open declaration of breach of public faith on the part of the framers, and is utterly subversive of family peace, and, therefore, mischievous to the State, and an aggravation of the very evils intended to be removed.

(4) Whenever male children have been born to a Hindu, the law of India gives them all an interest in his property, and the practice of British Courts has hitherto been in a suit for partition to decree division of the estate, both in respect to moveable and immoveable property.

(5) Section 45 of Bombay Act I of 1865 subjects this division to entire survey numbers, or recognized shares of numbers, as far as may be possible, without subdividing any number or recognized share of number. Clause 2—When the decree cannot be executed without subdivision of a number, or recognized share of a number, the Collector shall so report to the Court issuing the decree, and, according to the orders he may receive from the Court, he shall either transfer the

partment, the section was repealed by Act IV of 1868 and the

number, or recognized share of a number undivided to any party named by the Court, or sell the number, or share of the number, undivided, with its rights and liabilities, and pay over the proceeds as the Court may direct.

(6) So that if a Hindu proprietor of a single field dies leaving two sons, and the field has no recognized share the sons cannot divide their father's field, but it must be sold and the proceeds divided; consequently, instead of a share of the field, all the sons can obtain are shares of the money realized by sale of the field. If the dead proprietor owned many fields, the same result takes place, unless from accident each field is of the same area and value, when, of course, a division might be arranged, but even then other circumstances must be considered; one field may be near to the village, another distant therefrom; one field may be on one side of a railroad, the other on the opposite side, and distant from a crossing; so that, in point of fact, it rarely happens an even division can be effected without splitting the number, or recognized share of the number; and as the Court cannot split a field, or give possession, it is difficult to understand what rights are binding on the execution purchaser, though the liabilities may be exclusively revenue demands.

(7) Now what is a number, and what is a recognized share of a number. Definition (*f*) describes field or number as a Revenue Survey division of the village lands of a specified area upon which a distinct assessment is or may be recorded under a number in the Survey, Register and in the public accounts of the village. Definition (*h*), recognised share of a field, means the portion of a field entered in the name of any one in the survey papers or other public accounts.

(8) The making of a field, or recognized share, is thus left to the uncontrolled pleasure of Superintendents of Survey, who fix maximum limits for fields according as they may be jirayet, bhaghayet or turi, but otherwise leave operations in the hands of young officers unacquainted with the laws or customs of the people of the country, and who, inasmuch as provisions, such as contained in section 45, were never thought of, divided and subdivided fields without any reference to the wishes of occupants, or to the unity of estates as considered by Hindus.

(9) It is not necessary to enter minutely into the details of Revenue Survey operations: sufficient is it to remark that present numbers do not tally with former numbers, and in numerous instances a present number comprises portions of different former numbers.

(10) In respect to the last, pleas are constantly raised in Civil Courts that at the introduction of the survey a single owner of these parts of fields was registered as occupant, on the understanding that the other sharers were not to be disturbed in possession, but, as too frequently happened, the sharers took no written agreement from the favoured occupant, and now if one of such sharers comes into Court his claim must be subjected to section 45 of Bombay Act No. I. of 1865. On decree issuing the Collector is helpless, and the field is sold, and the sharer is ousted, or parties must accept their fate and settle privately to avoid execution. In other instances the co-sharers are recognised, and such shares come under definition (*h*). But before the introduction of the Survey Collectors recognised decrees of Court in partition suits, and when Survey officers broke ground finding decree holders in possession, their lands were registered either as number or recognised shares; and even since the introduction of the survey it has frequently happened that effect has been given to judicial decisions respecting partition of fields.

(11) Not to do so now is an infringement of the guarantee, and places a decree-holder of the present day in a worse position than a decree holder of the past; nay more, section 45 may possibly have the effect of cancelling a decree of Court passed many years ago.

(12) For instance, A owned a field, and had two sons B and C, who, in 1845, succeeded to the inheritance on death of A. B and C sued for division, and

Amendment of the law. following amended section was enacted

obtained a decree. The Collector gave effect to the decree by allowing division, but refused to alter the Survey Register, or to enter the names of both in the Khata.

(13) B died leaving a son D; C died, leaving two sons, E and F. D, as eldest representative, succeeded to the khata and occupied his half of A's field.

(14) E and F took their half, but they disagreed, and in 1868 filed a suit for partition; the Court passed a decree in their favor; the Collector objected; the Court thereupon ordered the share to be sold, when, as D. does not possess a recognised share, the entire field must be sold, and D thus deprived of all benefit of his decree obtained in 1845. Again, rule 12 of the Joint Report laid down that a field assessed at over 20 Rs. might be divided, provided that no share bore a less assessment than Rs. 10. But long before Bombay Act No. I. of 1865 was promulgated a practice sprung up of refusing to subdivide, and a suit, No. 757 of 1866, came before me on appeal, No. 520 of 1867, in which the original owner had resigned in favor of two persons as permitted by rule No. 9 of Joint Report, but the Mahalkurry refused to enter more than the name of one of the two persons presented. When differences arose between these two cultivators and they came into Court, I was unable to interfere, but that a wrong had been done was clear. The only reason I refer to this point is in connection with the interpretation to be put upon section 45: Can a Court of Law compel observance of rule 12?

(16) Such a field appears one in the Register, and the Joint Rules are not law.

(17) Again, in the case of rule No. 7, deaths and resignations have absorbed shares; a single proprietor now holds the field. On his demise, supposing as many sons are left as there were original recognised shares, can the Court compel the re-division of the field to accommodate the inheritors?

(18) During the debates which took place in the Council of the Governor of Bombay assembled for the purpose of making Laws, I do not find that any serious consultation took place as to the probable effect of section 45; on the contrary, the framers constantly expressed, "the Bill in no way interferes with the jurisdiction of regular Courts of law in suits for land." "The Civil Courts had ample power to decree possession of land to its owner," so that I feel sure if the Honourable the Chief Justice and Judges deem a reference to Government desirable, no difficulty will be experienced in procuring alteration of law containing so mischievous a provision as section 45; and which is contrary to the intentions of its framers.

Government Gazette, page 558.
Government Gazette, page 578.

(19) The introduction of the Revenue Survey hitherto has been hailed with delight by the inhabitants of the district to which its operations extended, and the guarantee of proprietory and heritable rights to the owners of the soil raised the value of land to a price it never before attained, but the reason of this consisted in the circumstance that people fancied they had been granted an absolute title, and that in accordance with the law of the country, they could transmit their land as inheritances to their families. This feeling has been encouraged on every possible occasion until public confidence was rudely shocked by the declaration that the survey can only be upheld in its integrity by alteration of the law relating to succession of landed estates; in short, that the British Government cannot manage its revenue in the manner preceding Governments succeeded in doing, and the heritable property in land must now be measured in rupees and not in acres.

(20) Supposing such a law had been made when the Revenue Survey was first commenced, is it too much to say the success of the measure would have been an impossibility? Is it therefore putting the case too strongly to write that section 45 of Act I. of 1865 is a declaration of public breach of faith? Lands have been taken up, capital expended, wells dug, homesteads built, for what? To enable, perhaps, a single unprincipled son to hand over all, to the detriment

in its place :—

[1] Clause I.—In case of a decree of a Civil Court for the division of an estate under section 225 of the Civil Procedure Code, or by any other process of law, the following rules shall be enforced by the Collector for the partition of an estate :

Rule 1.—The estate shall be divided according to survey numbers or recognized shares of survey numbers, as far as may be possible without dividing any number or recognized share of any number.

Rule 2.—When the decree cannot be equitably executed without the subdivision of a number, or recognized share of a number, the Collector shall subdivide any number, or recognized share of a number, provided that no number, or recognized share of a number, shall be made of less extent than a minimum, to be fixed from time to time in each district for the several classes of land by the Commissioner of Survey and Settlement, with the sanction of Government. A record of the minima fixed shall be kept in each táluka kacheri, and shall be open to the inspection of the public at reasonable hours.

Rule 3.—The decree of the Court having been carried out so far as may be by assigning to the several parties concerned numbers and recognized

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of many brothers, to a village moneylender, who will purchase cheap and recoup himself during his usufructuary tenancy, to give place in his turn to some other speculator to expect without alteration of the law capital to be expended on land, is idle.

(21) Their Lordships are also aware, from the numerous cases coming before them, how bitter the feeling is of a man deprived of his ancestral acres under process of law which cannot be avoided, and they will understand how this feeling will be aggravated should section 45 remain unrepealed, when it is felt that the law as administered by Civil Courts affords a redress afterwards denied, to suit simply the convenience of Collectors of Revenue.

(22) I have not referred to the rights of mortgagees, because the cases of such fall within the general question of such division of fields and shares, but it is not an uncommon thing for families to separate without coming into Court and the divided members to mortgage their shares, any subsequent decree against any member of the family arising out of a suit in which they were not parties would bind them.

(23) There is another serious question to be dealt with. All decrees relating to immoveable property by law must be registered; parties are compelled to incur the expense of registering a decree, which the Collector refuses to execute; in fact, section 45 of Bombay Act No. I of 1865 has made landed property a *damnosa hæreditas*, an inheritance by which one cannot gain, and may prove from litigation a dead loss.

(24) In conclusion, I would mention that in no single instance I can call to mind since the passing of Bombay Act No. I of 1865 have the Collectors of Kaludghee, up to end February 1866, Belgaum, or Dhárwár, given effect to a decree for division of fields, or recognised shares, and now there is before me a heavy suit in which the Deshpandees of Dhárwár have obtained a decree for partition, which cannot be executed in accordance with the terms of the order of the Court, and the parties, after incurring the expense of the suit, are now obliged to arrange matters between themselves, thus losing every advantage of coming into the Civil Court for redress.

(Extract paragraphs 2 to 24 of letter No. 414, dated 26th March 1868, from C. M. Shaw, Esquire, Judge of Dhárwár.)

[1] Section XVII of Act IV of 1868; *vide* pages 284 and 285 of the Survey and Settlement Manual, Vol. I.

shares of numbers, and newly subdivided numbers, and recognized shares of numbers, to such extent as subdivision may be permissible without infringing the foregoing proviso, the Collector shall, in respect to any number or recognized share of a number, which may remain unassigned and undivided, refer to the Court giving the decree, and according to the decision of the Court he shall either transfer such number, or recognized share of a number, undivided, to any party named by the Court, or sell it undivided, with its rights and liabilities, and pay over the proceeds as the Court may direct.

Clause 2.—At the time of a revision of survey and settlement it shall be lawful for a Survey Officer to make a subdivision of a number, or recognized share of a number, subject to the proviso in Rule 2 in the preceding clause: Provided always that no such subdivision shall be made without the consent of the occupant.

Clause 3.—Nothing in this section shall affect the provisions of (Bombay) Act V of 1862.

Scale of minimum area for survey numbers.

10. The scale of minimum area to be adopted in each district for the purposes of the provisions of rule 2 of the above section was subsequently fixed by Government[1] as shown in the following table:—

Names of Collectorates.	Description of cultivation or class of land.	Minimum area to be formed into a subdivision under the Act. A.	g.
Poona and Ahmednagar	Jirait ...	3	0
	Garden ...	0	20
	Rice ...	0	20
Thána	Rice ...	0	10
	Garden ...	0	10
	Jirait ...	3	0
Ratnágiri	Rice ...	0	5
	Garden ...	0	5
	Warkas ...	2	0
Khándesh	Jirait ...	4	0
	Garden ...	0	20
Belgaum, Dhárwár and Bijápur... ...	Dry Crop ...	6	0
	Rice ...	1	0
	Garden ...	0	20
Sátára	Dry Crop ...	3	20
	Rice ...	0	20
	Garden ...	0	20
	Kumri ...	5	0
North Kánara (settled tálukas of the Below-ghát Districts.)	Dry Crop ...	5	0
	Rice ...	0	5
	Garden ...	0	5
	Kumri ...	5	0
Districts in Gujarát	Jirait ...	1	0
	Garden or Rice .	0	20

[1] G. R. No. 2161, dated 29th May 1869, and G. R. No. 5594, dated 11th November 1872.

11. Thus stood the law and the standing orders on the subject of subdivision of lands in 1873, when the following additional orders, chiefly with reference to subdivisions to be made at the revision survey, were passed by Government [1] on the recommendations of the two Survey Commissioners :—

Supplementary orders regarding subdivision of survey numbers at the revision survey.

In the Northern Division the area into which arable fields are divided under the revised survey is —

30 acres for black soil,
40 „ for red soil, and
60 „ for burud or light soil.

In the Southern Division every recognised occupancy is made into a separate survey number or field; every field composing a single occupancy under thirty acres in area is left untouched; a field of more than thirty and less than fifty acres is divided into two; one of more than fifty and less than seventy acres into three, and so on. And these arrangements are to be continued. When occupants are willing to pay for the expense of breaking up a survey number unless there be some special reasons to the contrary, the applications [2] as a rule are to be complied with.

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[1] G. R. No. 3862, dated 8th July 1873.

[2] (1) The "Kháta" constitutes the highest description of title deed which the occupant can possess, and Government therefore are glad to learn that it is Colonel Anderson's practice to convert every recognized occupancy, by which is understood that held by a Pôt Khátedár, into a separate number. His Excellency in Council has been given to understand, that in the Sátára Collectorate the rights of Khátedárs were in many instances disregarded and that for purposes of administrative convenience holdings which had been previously recognized as separate and distinct khátás were lumped together when the property was understood to belong to one and the same family. It is perhaps not expedient to endeavour to apply any remedy at this late period; but the fact should not be forgotten when the district comes under revision.

It is to be understood that there is no objection to the inclusion of Pôt numbers in survey fields with a view to make up the minimum sizes laid down, but each Pôt number must, before the introduction of the settlement, be measured and assessed, and so recorded, in the holder's kháta or holding, although not separately marked off on the survey map.

[Extract paras. 5 and 6 of G. R. No. 3862 of 8th July 1873.]

(2) There is no objection to convert Pôt numbers recognized as such in the survey settlement papers into separate and distinct numbers in the village field registers subordinate to the original survey fields, but on the understanding that they will not be marked off on the survey maps.

Applications for such subdivisions can be made at any time after a survey has been completed, but they will only be complied with at the applicant's paying the cost, and on the Collector finding he can conveniently employ the requisite agency, except in cases in which at the time of settlement, large numbers were originally formed with a view to subdivision subsequently, when required for cultivation, by the Collector's establishment.

[G. R. No. 5193, dated 16th September 1873, R. D.]

12. Acts I of 1865 and IV of 1868 were repealed by the Land Revenue Code (Act V of 1879) of which sections 98 and 115, and Rule 55 (1) of the rules framed under section 214 of the Code contain the present law on the subject of "subdivision of survey numbers."

Present law relating to subdivision of survey numbers.

13. Section 98, which corresponds with section 17 of Act IV of 1868, provides that no survey numbers of less area than the minimum fixed for survey numbers should be made.

Survey Numbers not to be made of less than the minimum.

14. The object of section 115 is to enable the officer in charge of the survey to make, at the Revision Survey, into separate survey numbers, portions of original survey numbers, which may have passed, by purchase, by a decree of the Civil Court or by partition, into the occupation of persons other than the holder of the original survey numbers, provided that the portions to be so made into separate survey numbers are not of less extent than the minimum fixed under section 98.

Portions of Survey Numbers may be made into separate Numbers at the Revision Survey.

15. Rule 55 (1) (as originally framed) directed that every occupancy having a separate recognition in the village accounts, should, at the revision survey, be made into a separate survey number or pôt number.

Separate occupancy to be made into a Survey Number at the Revision Survey.

16. The provisions of this rule as read with those of section 98 would appear to have been neither correctly understood nor uniformly acted up to and consequently different practices had obtained in different surveys (*vide* Appendix A) in the matter of subdividing original survey numbers, and also in separating and demarcating recognized occupancies at the revision survey until the rule was finally amended in 1889.[1] The correspondence and the Government orders passed in connection with the amendment of this rule are given in Appendix B. The rule as finally amended is given below :—

Practice as to subdivision varied in different surveys.

Amendment of the rule regarding subdivision of survey numbers.

55. [2]The following rules, unless otherwise directed by Government, shall be observed in the conduct of revenue surveys of lands used, or which may be used, for the purposes of agriculture—

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[1] *Vide* paras. 57 to 60 of the Introduction.

[2] When the rule as amended above was finally passed, the following clause was at the request of the Survey Commissioner ordered to be added to the notification readout at the Settlement :—

By G. R. No. 1325, dated 16th February 1889.

"It is also hereby notified that at future revisions of rates there will be no general re-measurement and that no subdivision of survey numbers beyond that

(1) (*a*) Every occupancy separately recognized in the village accounts, if not less in extent than the minimum for survey numbers fixed in relation to such land under section 98, shall be separately measured, classified and assessed, and defined by boundary marks, and shall be made a survey number.

(*b*) Every occupancy separately recognized in the village accounts which is less in extent than the minimum for survey numbers fixed under section 98, in relation to such land, shall, unless the Survey Commissioner otherwise directs, be separately measured, classified and assessed and defined by boundary marks, and the Survey Commissioner may, at any time either by general order or in any particular case or class of cases, direct that such operations shall not be proceeded with unless and until an application accompanied with prepayment of all the costs of such operations, or such portion thereof as the Survey Commissioner may direct, has been presented by the parties interested.

Recognized shares of survey numbers so defined by boundary marks shall be called "Subordinate survey numbers," but shall be regarded for all purposes as recognised shares of survey numbers.

Recognized subdivisions of land.

17. Thus under the law as it at present stands there are three recognized subdivisions of lands. These are —

(1) Survey number.
(2) Pôt number.
(3) Recognized share of a survey number.

Their definitions.

18. These are defined by the law as shown below :—

"Survey number" means a portion of land of which the area and other particulars are separately entered, under an indicative number in the survey records of the village, town, or city in which it is situated, and includes a recognised share of a survey number;

"Pôt number" means a portion of survey number bearing a subordinate survey number and separately demarcated and assessed.

"Recognized share of a survey number" means a subdivision of a survey number separately assessed and registered.

Distinction between a Pôt number and a recognized share.

19. It is to be noted that as under the provisions of section 99 of the Land Revenue Code "it is not obligatory to demarcate such (*i.e.* recognized) shares separately," there is virtually no distinction between a "recognised share"

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which has been now effected will be made at the expense of Government. If any occupant hereafter wishes to have his occupancy subdivided he must apply to the Collector forwarding with his application such fee as may be necessary, according to the rules in force from time to time, to cover the expenses of remeasurement and alteration of the map and records."

and a "Pôt number." It would appear, however, from the correspondence and orders contained in Appendix B., that when a Pôt number exceeds the limit prescribed in section 98, it becomes a "survey number" to all intents and purposes, and is to be so dealt with. If the area of such subdivision is less, it is to be considered a "recognized share," and is to be dealt with accordingly.

Partition of estates.

20. The present law on the subject of partition of estates paying land revenue to Government is contained in section 113 of the Land Revenue Code, and that relating to Khoti or Tálukdári Estates in section 114. These sections are given below :—

[1] (113) The following rules shall be enforced at the partition of any estate paying land revenue to Government, namely :—

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[1] As to procedure followed in breaking up survey numbers on application after the survey rates have been introduced and guaranteed, instructions have been issued from the Agricultural Department.

(1) When land is subdivided by the Court, the subdivisions may be recorded according to the Court's order as pôt numbers, but the parties themselves are to be left to preserve the boundaries of the new subdivisions, for which the Government officers are in no way responsible. (G. R. No. 2595, dated 29th May 1872.)

(2) In the division of an estate paying land revenue to Government the Collector is bound by the rules laid down in section 113 of the Land Revenue Code whenever they are applicable. If a Court assigns rights in specified areas in survey numbers of less extent than the minima prescribed under section 98 of the Code, these rights cannot be registered in the Government accounts or be otherwise recognized by Government. (G. R. No. 7052, dated 23rd November 1881.)

(3) In cases of Inám land and villages held under the Summary Settlement, the Collector shall be bound to accord separate entry to the sharers of their shares—

(*a*) in every case of partition supported by a deed of consent;

(*b*) in every case supported by a decree of the Civil Court. (G. R. No. 3483, dated 5th May 1883.)

(4) Having regard to the decision of the Bombay High Court in Mancharam *vs.* Pranshunker (I. L. R. Bom. Vol. VI, page 298, 1882), there seems no objection to the provisions of section 113 of the Land Revenue Code being extended to the cases of service inám lands paying only judi to Government, provided that by the partition effected under the above section there will be no alienation of the property out of the family by which the services for which it was granted are to be performed. (G. R. No. 2457, dated 23rd April 1887.)

(5) The travelling allowances of the person entrusted with the partition, according to the scale laid down in the High Court's circulars, as also contingent expenses on account of carriage of instruments required in such partition, necessarily and properly incurred, are to be recovered under clause 3 from the parties to the partition. In the first place, however, the parties interested should be called on to provide whatever assistance in the way of carriage or labourers the person entrusted with the partition may require, and in the event of a necessity to employ hired labour, the cost thereof with other contingent expenses should be recovered from the parties concerned as a revenue demand. (G. R. No. 6280, dated 11th September 1882.)

(6) The scale according to which bhatta is to be allowed to persons entrusted with the partition is as follows :—

(1) the estate shall be divided as far as possible according to survey numbers without sub-dividing any number; but if the partition cannot be completely effected without sub-dividing a number, such sub-division may be made by the Collector, subject to the provision of section 98;

(2) any number, or sub-division of a number, which may remain over after the partition has been carried out, as far as possible, according to the last rule, and which is incapable of sub-division or of further sub-division owing to the provision of section 98, shall be made over to one

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For clerks and karkuns of Collectors and other officers employed by the Collectors for each day actually on tour:

	Rs.		Rs.	Rs.
on more than	275	to	500	3 0-0
Do.	250	to	275	2 12-0
Do.	225	to	250	2 8-0
Do.	200	to	225	2 4-0
Do.	175	to	200	2 0-0
Do.	150	to	175	1 12-0
Do.	125	to	150	1 8-0
Do.	100	to	125	1 4-0
Do.	87-8	to	100	1 0-0
Do.	75	to	87-8	0 14-0
Do.	62-8	to	75	0 12-0
Do.	50	to	62-8	0 10-0
Do.	37-8	to	50	0 8-0
Do.	10	to	37-8	0 6-0

For Peons, &c.—

on more than Rs. 8-0-0 ... ... 0 2-0

on Rs. 8 and less 0 1-0

(*Vide* Bombay Government Gazette, Part I, page 865, 1884.)

(7) When classers or other Revenue officers are deputed on a commission under Chapter XXV of the Civil Procedure Code, 1882, the Civil Courts grant them a certain fee for the execution of the said commission. (*Vide* Rule 48 of the High Court civil circular orders published in the Bombay Government Gazette, Part I, page 865, 1884.) This fee should be recovered from the classers and the Revenue officers deputed on commission, and credited to Government in return for the loss of their sevices during the time they were engaged in executing the commission. (G. R. No. 7858, dated 28th September 1885.)

(8) The measurers of the Revenue Survey Department employed on the work of partitioning estates and the peons under them are entitled to travelling allowances under the rules of the Civil Travelling Allowance Code (now Civil Service Regulations) for journeys performed by them in the execution of their duty, and such allowances should be paid to them.

The partitions made by these officers are effected under the orders of Civil Courts equally with those effected by surveyors employed on Collectors' establishments and the fees prescribed in section 41 of the High Court circulars as well as contingent expenses for the carriage of records, instruments, &c., should be recovered from the parties interested in the partitions. (G. R. No. 1765, F. D., dated 21st June 1886.)

(9) Government servants accepting commissions issued by Civil Courts are required to pay into the treasury sums which they may receive as fees for their services. They are, when so engaged, regarded as being on duty and are allowed travelling allowance according to the rules in the Civil Service Regulations, the allowance being drawn in the usual way by presentation of bills in the treasury. (G. R. No. 2053, J. D., dated 17th April 1890.)

of the sharers in consideration of his paying to the other sharers the value in money of their shares in the same, or shall be sold and the proceeds divided amongst all the sharers, or otherwise disposed of, as the Collector thinks fit;

(3) the expenses necessarily and properly incurred in making such partition shall be recoverable as a revenue demand in such proportions as the Collector thinks fit from the sharers at whose request it is made, or from the persons interested in such partition.

(114) Whenever any one or more co-sharers in a Khoti estate into which a revenue survey has been introduced (or in a tálukdári estate) consent to a partition of the said estate, it shall be lawful for the Collector, or for any other officer duly empowered by him in this behalf, subject to the rules contained in the last preceding section, to divide the said estate into shares according to the respective rights of the co-sharers, and to allot such shares to the co-sharers:

Provided that no such partition shall be made unless

(*a*) all the co-sharers are agreed as to the extent of their respective rights in the estate, and

(*b*) the assessment of the share or shares of the sharer or sharers consenting to such partition exceeds one-half of the assessment of the entire estate.

In such cases the expenses of partition shall be recovered under rule (3) of he last preceding section from all the co-sharers in the estate divided.

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(10) The Collector should see that the extra fee prescribed by Rule 41 at page 178 of the High Court circulars is levied in all cases in which partition of an estate is made by the Collector under section 265 of the Civil Procedure Code. (G. R. No. 7230, dated 11th December 1886.)

(11) The Commissioners of Divisions should be requested to impress upon the Collectors the duty of seeing that the orders conveyed in G. R. No. 7230, dated 11th December 1886, are properly carried out. (G. R. No. 140, dated 7th January 1887.)

(12) The Collector should include the salaries and allowances of surveyors and peons employed in effecting partitions in the expenses necessarily and properly incurred within the meaning of section 113 (3) of the Land Revenue Code. The charge should be for the time the above officers are actually engaged in the village in which the partition is to be effected, and for a reasonable time for going to and returning from that village; but a charge for one and the same day must not be made in more than one case. (G. R. No. 5894, J. D., dated 29th October 1888.)

(13) Charges when incurred in connection with partition of estates should be debited to Land Revenue, and the recoveries when made credited to that head by reduction of expenditure. (G. R. No. 3118, F. D., dated 27th April 1889.)

(14) Circular No. 83 at pages 46 and 47 of the High Court's circulars having been cancelled, the Governor in Council is pleased to direct that in future the Collectors shall be left free to use their powers under the Bombay Land Revenue Code for the levy of the costs of the partition in execution of a Civil Court's decree of estates paying revenue to Government. (G. R. No. 1993, J. D., dated 14th April 1890.)

APPENDICES TO PART III—SETTLEMENT.

APPENDIX A.

[1] * MEMO. OF INSTRUCTIONS REGARDING THE PÔT PAHÁNI OR THE DETAILED FIELD INSPECTION.

[From the Superintendent or Deputy Superintendent,
———Revenue Survey],

To the Mámlatdár of———Táluka,
———District.

As the revised rates of assessment are to be introduced into (here state the number of villages) villages of the (here state the name of the Táluka) Táluka in the year * of which due intimation will be given to you hereafter, it is necessary to have the 'Pôt Paháni' (the detailed field inspection) carried out in them as soon as possible. Instructions as to how this inspection is to be made, and the manner in which the several forms connected therewith are to be filled up, are given below.

* If the year has been fixed it should be stated.

2. Orders have been issued to forward to you the marginally noted survey papers of the villages above referred to. As these are received you will forward them to the Kulkarnis (or the Talatis or Kárkuns as the case may be) of the respective villages, with orders that they should forthwith proceed with the inspection of every Survey number or subdivision[2] of a Survey number in the new consecutive order of numbering as given in these papers.

Pahâni Kharda and Map.

3. The names of occupants, holders, &c., shown in the Survey papers are not to be relied on as these are often entered without due enquiry and for the sake of information only. In the forms to be prepared at the Pôt Paháni the names of occupants, &c., should invariably be taken from the existing village accounts.

4. Specimen Forms (1 to 8) with instructions[3] as to how they should be written up are sent herewith. A sufficient number of forms of each kind should be stitched together in the form of a book, and each page should be consecutively numbered and authenticated by the Táluka seal stamped on every page. The total number of pages contained in the book should be stated at the end in an endorsement, which should be signed by you after verification.

5. The Kulkarnis (Talatis or Kárkuns as the case may be) should be instructed to fill up Forms Nos. 1 to 4 and 8 in the field while the 'Pôt Paháni' is proceeding. The remaining forms Nos. 5, 6, and 7 are to be filled up at the Head-quarters after the completion of the 'Pôt Paháni.'

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[1] (1) The memo. of instructions and forms here given are based on the general principles of the "Pôt Pahani," and are, with some modifications as to detail, in force in the different surveys.

(2) In Gujarát the detailed inspection and the preparation of the several forms and statements connected therewith, are at present carried out by the Mámlatdár under the general control of the Collector. The Survey Department merely intimates the probable date of introduction of the settlement and sends one or two kárkuns to help the Mámlatdár in carrying out the work.

[2] Where these subdivisions are made into separate 'Pôt' or "Phálni Numbers" as in the Konkan Survey, these terms should be inserted.

[3] See explanatory remarks on each of the forms given in Appendix B.

6. Especial care should be taken to see that the area and other particulars relating to Inám lands are correctly entered, and that no land which is Government, is by mistake or oversight entered as Inám or *vice versâ*. In taking tests you and your Awal-kárkun should pay particular attention to this point, and you and your Awal-kárkun will be held personally responsible for any errors or inaccuracy in this respect.

7. A list of mixed Survey numbers (*i.e.* numbers comprising land partly Inám and partly Government) in which the Government portion has, by oversight or otherwise, not been separated from the Inám as required by the rules on the subject, as also of other numbers the field work of which has, for some reason or other, been left incomplete, should be submitted to this office in order that measurers may be sent to effect the separation or to complete the work left unfinished.

8. If at the inspection the area of any survey number, as recorded in the survey papers, is found to be incorrect, the matter should, after satisfying yourself, by enquiry in the field, be reported to this office for orders.

9. The completion of the 'Pôt Paháni' operation, in accordance with the instructions given above, should at once be reported to this office, so that no time may be lost in sending you the assessment papers[1] of the several villages concerned. These and all other papers in which the assessment figures have been entered should always be kept under lock, the key of which should be in your possession.

10. If any doubtful points arise whilst the work is progressing they should at once be reported for orders. In accordance with the Government Resolution marginally noted, the rates to be levied during the year of introduction of the new settlement will be the existing assessments, the new rates taking effect in and from the year following.

G. R. No. 4559, dated 6th June 1885.

[1] The practice in force in this respect is that the 'Akarband' or the 'Sûd' sent to the Mámlatdár in the first instance for the purposes of 'Pôt Paháni,' is completed with the exception of the assessment details. On completion of the 'Pôt Paháni' these are returned by the Mámlatdár to the Superintendent, who, after filling up the assessment columns, returns them to the Mámlatdár to enable him to fill in the assessment columns of the Wasul Baki Patrak (Pôt Paháni Form No. 5) and other Pôt Paháni Forms.

PÔT PA'HA'NI FORMS.

FORM No. 1.

PÔT PÁHÁNI PATRAK.

Revision (New) Survey No.

Mouje , *Táluka* , *District* .

Total Area . Deduct Area unculturable .

INSPECTION OF PATELS AND KULKARNIS.									
Nos.		Local name of Field.	Occupied culturable Area.		Area of entire waste Nos.	Old Revenue Survey Nos.	Name of holder (or actual cultivator). Names of crops also are to be specified in this column.	Result of the Boundary-marks Inspection.	Test taken by the Mámlatdár or Mahálkari.
Pôt No.	Phalni No.		Government.	Inám.					
1	2	3	4	5	6	7	8	9	10

Remarks on Form No. 1.

Pôt Páháni Patrak.

This Patrak (Statement) is a record of the detailed inspection of every field, whether dry-crop, rice or garden, or of any other kind (such as Khánjan or Varkas in the Konkan or Bháta in Gujarát). The inspection is to be made number by number commencing with the new Survey No. 1, and with the help of the Páháni Sud[1] and the new map or (if no new map is prepared) with the old map corrected.

2. Each survey number or sub-division of a survey number should have a separate page.

3. Columns 1 and 2 explain themselves.

4. In column 3, the local names, if any, of the several fields should be given.

5. Columns 4, 5, and 6 are intended for culturable area, the first two (4 and 5) being for the occupied culturable area—Government and Inám respectively—and the third (column 6) for Government waste, *i.e.* unoccupied land. In this column the area of entire waste numbers only is to be shown. The area included in occupied numbers but not under cultivation (*i.e.* Pôt Kharáb) is not to be entered in this column.

6. In column 7 the old Revenue Survey number should be entered and in column 8 the names of the holders or occupants and also the name of the actual cultivator, as shown in the existing village accounts. The names of the crops standing or grown in the number should also be specified in this column.

7. If a survey number or a sub-division of a survey number is held jointly by more than one occupant, the name of each joint occupant should be shown in this column, together with the proportion (in annas) which the share of each joint occupant bears to the area of the whole survey number or sub-division.

8. If a survey number is held by more than one occupant, each having a separate account in the village accounts to which he pays his quota of the Land Revenue separately, the land comprised in the share of each such occupant should be measured by the measuring tape (or by a 4-anna rod) and separately entered. A list of the sub-divisions so made should be submitted to the Superintendent for orders as to whether they should be made into separate Pôt numbers or into Phalni Tukdas.

9. In column 9 is to be shown the result of the boundary mark inspection Boundary marks (such as stones, cairns, bandhs) requiring repairs should be carefully noted and the occupants concerned should be ordered to have them repaired at once.

10. Column 10 should show the result of the test taken by the Mámlatdár or his Avalkarkun. The test should ordinarily be 10 per cent., but if the work does not appear to have been satisfactorily done, a further test to the extent of 25 per cent. should be taken. If the work is so bad that it cannot be accepted, even with the extra test prescribed above, it should be ordered to be re-done.

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[1] (1) In the Konkan Survey instead of the Páháni Súd (*Vide* Form No. 9) the Kshetra or the Pakka Field book is supplied for this purpose.

FORM No. 2. INA'M MISHRIT PATRAK OR STATEMENT OF SURVEY NUMBERS CONTAINING GOVERNMENT AND INA'M LAND.

Mouje , *Táluka* , *District* . *Dated* *month* *year 190* .

Nature of Inám.	Revenue Survey No.	Whether Inám or Government, and the name of the holder or occupant.	Area of Government and Inám Nos.	According to Revision Survey.				Remarks.
				Revision Survey Nos.	Pôt Nos.	Phálni Nos.	Acres and Gunthas.	
1	2	3	4	5	6	7	8	9

REMARKS ON FORM No. 2.

Inám Mishrit Patrak or Statement of Survey Numbers containing Government and Inám Land.

This statement is the record of mixed survey numbers, *i.e.* of numbers containing Government and Inám land which have, by oversight or otherwise, remained undivided at the time of the revision survey. Its object is primarily to give the details for Form No. 6, and to show in one place the numbers in which Inám is required to be separated from Government land before the completion of the Pôt Páháni. In the case of survey numbers in which the separation has not been effected at the Revision Survey, it should be stated in the column of remarks whether the omission was due to oversight or otherwise.

2. In villages in which all the mixed numbers have been properly dealt with, *i.e.* where the Inám land which has been separated from the Government land, no entry need be made in this form. It should still be submitted along with the other Pôt Páháni Forms with the word "Nil" written across.

111—B 2121—25

FORM NO. 3. PAD PATRAK OR STATEMENT OF WASTE NUMBERS.

Mouje , *Táluka* , *District* . *Date* *month* *year 190* .

Revenue Survey No.	Nos.			Local name of Field.	Area.	Total Assessment.	Remarks.
	Revision Survey No.	Pôt No.	Phálni No.				
1	2	3	4	5	6	7	8
					Acres. Gunthas.	Rs. a. p.	

REMARKS ON FORM NO. 3.

Pad Patrak or Statement of Waste Numbers.

1. Columns 1 to 7 explain themselves.

2. This form is intended to show all unoccupied Government land of whatever kind (dry-crop, rice, &c.), in order that the officer making the Jamabandi may find in one place what Survey numbers or Pôt numbers he can set apart for any special or public purpose. Only those Survey numbers (Pôt or Phálni numbers) which are unoccupied are to be shown in this form.

3. If the grazing or other produce of any of the numbers entered in this statement is annually disposed of by auction, the amount realized in each of the past five years, together with the average amount realized during that period, should be stated in the column of Remarks.

4. The numbers already set apart for grazing (Gurcharan), burial ground &c., are also to be shown in this Form.

FORM NO. 4.

STATEMENT OF TREES.

Mouje , *Táluka* , *District* . *Date* *month* *year 190* .

Nos.			Tenure.	Occupied.	Unoccupied.	Total number of Trees.				Remarks.
Revision Survey No.	Pôt No.	Pháini No.				Mango.	Tamarind.	Teak Trees.		
								Small.	Large.	
1	2	3	4	5	6	7	8	9	10	11

REMARKS ON FORM NO. 4.

Statement of Trees.

1. This is a statement of trees which are the property of Government.

All trees which have been reserved by Government under orders for the time being in force, as also those to which Government have any right, whether standing in occupied or unoccupied land, are to be shown in this statement.

2. The Pôt Páháni Kárkún should carefully count all such reserved trees in each number and record them in the columns provided for them against each number. If there are reserved trees of other kinds than those for which separate columns have been provided in the form, additional columns should be ruled out.

3. In the case of fruit trees the produce of which is annually sold by auction, the sale-proceeds of each of the past 5 years should be entered in the column of Remarks.

FORM No. 5.

WASUL BA'KI PATRAK.

Mouje , *Táluka* . *Date* *month* *year 190* .

Serial No. of holder or occupant.	Government or Inám, &c.	Name of holder or occupant.	ACCORDING TO THE ORIGINAL SURVEY.													
			Revenue Survey No.	Pôt No.	Phalni No.	Local name of Field.	Occupied Land.								Total Assessment.	
							Dry-crop (Warkas).		Rabi.		Rice (Kharif).		Garden.			
							Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	

ACCORDING TO REVISION SURVEY.													Remarks.
Occupied Land.													
Revision Survey No.	Pôt No.	Phalni No.	Local name of Field.	Dry-crop (Warkas).		Rabi.		Rice (Kharif).		Garden.		Total Assessment.	
				Acres.	Assessment	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.		
17	18	19	20	21	22	23	24	25	26	27	28	29	30

REMARKS ON FORM No. 5.

Wasul Báki Patrak.

1. The Wasul Báki Patrak is the most important of all the Pôt Páháni Forms. It is a record showing each present occupancy or holding with the survey number according to the old numbering and their assessment, side by side with the corresponding new survey numbers and their assessment. This is the statement from which the new assessment of each occupancy or holding as compared with its existing assessment is declared to the occupants assembled at the announcement of the new rates (called Settlement Jamábandi).

2. This form is compiled from the Pôt Páháni Form No. 1, and also from the Páháni Súd which shows the new numbering of survey numbers and their new areas. All the columns except those of new assessment should be entered as soon as possible after the field inspection. When the sanction of Government to the proposed rates is received, the calculation of assessment is made by the Survey Department and the Akárband showing the Pakka Akár of each survey number (or a recognized sub-division of a survey number) is furnished to the Mámlatdár, who should arrange to have the "new" assessment columns of the Wasul Báki Patrak filled in at once.

3. The several heads under which details are to be filled in in this form should be arranged in the following order :—

1*st*.—Occupied land.

2*nd*.—Alienated land paying quit-rent, Judi, Salámi, &c.

3*rd*.—Amount realized in auction sales of grazing or other produce from waste lands.

4*th*.—Sáyar or miscellaneous revenue.

A total should be given under each head and a grand total of all the heads at the foot of the statement.

FORM No. 6. RECORD OF DECISIONS RELATING TO MIXED NUMBERS.

Mouje , *Táluka* , *District* . *Date* *month* *year 19* .

Numbers.	Name of the occupant.	According to original Survey.				According to Revision Survey.					As confirmed at the Settlement (Jamábandi).					Remarks.
		Revenue Survey Number.	Government and Inam according to village accounts.	Acres and gunthas.	Assessment.	New Survey Number.	Pôt Number.	Phalni Number.	Acres.	Assessment.	New Survey Numbers.	Pôt Number.	Phalni Number.	Acres	Assessment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

REMARKS ON FORM NO. 6.

Record of decisions relating to Mixed Numbers.

This statement is a transcript of Pôt Páháni Form No. 2, with the addition of the figures representing the new assessment. It is intended to show separately the new numbers made at the Revision Survey or at the Pôt Páháni, (*vide* paragraph 7 of the instructions to the Mámlatdár) of the Government and Inám lands originally comprised in mixed numbers.

2. The several columns in the statement explain themselves.

3. The statement is signed by the Superintendent at the Jamábandi, and is kept as the record of the separation of mixed survey numbers effected at the Revision Survey.

FORM No. 7. PHAISAL PATRAK.

REVISION SURVEY NUMBERS.			Government or Inám.	AREA.			Assessment Rupees.	Separate water assessment, if any.	Name of occupant or holder.
Survey Number.	Pôt Number.	Phalni Number.		Total Acres.	Deduct Kharáb.	Remaining Acres.			
1	2	3	4	5	6	7	8	9	10

REMARKS ON FORM No. 7.

Phaisal Patrak.

Form No. 7 is the Settlement Register required by law (section 108, Land Revenue Code) to be prepared by the Survey Department.

2. All survey numbers in the village, with their details, should be shown in it in consecutive order as given in the Akárband.

3. Columns 1 to 9 explain themselves. These are to be filled in by the Mámlatdár before the announcement of the rates.

4. The names in column 10 are to be entered at or immediately after the settlement by the officer making the Jamábandi.

5. This is an important Settlement paper, and is kept permanently as the final record of the "Survey Settlement."

FORM No. 8. PHÔD OR PÔT-KÛL PATRAK.

Revision Survey Number.	Number of Kháta in the Wasul Báki Patrak.	Whether the share is Government or Inám.	Revenue Survey Number.	Name of the occupant.	Area and assessment of									Total.		Remarks.
					Dry-crop.			Rice.			Garden.					
					Area.	Rate.	Assessment.	Area.	Rate.	Assessment.	Area.	Rate.	Assessment.	Area.	Assessment.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

REMARKS ON FORM No. 8.

Phód or Pot-kúl Patrak.

Besides the foregoing statements, a statement called the Phod or Pôt-kúl Patrak, is prepared at the Pôt Páháni in this form.

2. It is a record of the different occupants in a survey number or an occupancy jointly held by more than one occupant. Survey numbers or occupancies comprising shares which have already been dealt with at the Revision Survey, *i.e.*, in which the different shares have already been separately shown in the Páháni Kharda, are not to be shown in this Patrak, but only those numbers or occupancies the shares in which have been separated since the Revision Survey or at the Pôt Páháni.

3. Such survey numbers or occupancies should be shown in the consecutive order in which they have been entered in the Wasulbáki Patrak (Pôt Páháni Form No. 5), and the different shares, comprised in each, should also be consecutively numbered and entered in that order together with their area and assessment.

FORM NO. 9. PAHANI SU'D.

(Paper furnished by the Survey Department—Vide paragraph 4 of the Chapter.)

Mouje , *Táluka* , *District* .

NUMBER.		Revenue Survey.	Local name of the Field.	Tenure.	Name of the actual cultivator or holder.	AREA ACCORDING TO ORIGINAL OR REVISION SURVEY.					REMARKS.
Survey.	Pôt.					Total area.	Deduct Kharáb.	Remaining Area.			
								Dry-crop.	Bagayet.	Rice.	
1	2	3	4	5	6	7	8	9	10	11	12
						A. g.	A. g.				

111—B 2121—26

APPENDIX A.

Jantri of Re. 1 used in calculating the Assessment of Kumri and Tisáli Lands in Jávli, Karád, Tárgaon, Pátan and Válva at Original Survey. Also used at revision of Wái and Sátára for maximum rate Re. 1-1-0. Also at revision of Jávli with the corrections as shown in block figures.

Class I.	Class II.	Class III.	Class IV.	¼—¾	1—1¾								
	¼	¼	¼	¼—1¼									
¼	½	½	½	1—1½	1½—1¾	2—2½	2½—2¾	3—3½	3½—3¾	4—4½	4½—4¾		
Rs. a.	Rs. a. p.	Rs. a. p.	Rs. a. p	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	
16 0			1 3 0	1 2 6	1 2 0	1 1 6	1 1 0	1 0 6	1 0 0	0 15 6	0 15	0 15	
15 6			1 2 6	1 2 0	1 1 6	1 1 0	1 0 6	1 0 0	0 15 6	0 15 0	0 14	0 14	
15 0			1 2 0	1 1 6	1 1 0	1 0 6	1 0 0	0 15 6	0 15 0	0 15 0	0 14	0 14	
14 6			1 1 6	1 1 0	1 0 6	1 0 0	0 15 6	0 15 0	0 15 0	0 14 6	0 14	0 14	
14 0			1 1 0	1 0 6	1 0 0	0 15 6	0 15 0	0 15 0	0 14 6	0 14 0	0 14	0 14	
13 6			1 0 6	1 0 0	0 15 6	0 15 0	0 15 0	0 14 6	0 14 6	0 14 0	0 13	0 13	
13 0			1 0 0	0 15 6	0 15 0	0 15 0	0 14 6	0 14 6	0 14 0	0 13 6	0 13	0 13	
12 6			0 15 6	0 14 6	0 14 0	0 14 0	0 13 6	0 13 6	0 13 0	0 13 0	0 12	0 12	
12 0			0 14 6	0 14 0	0 13 6	0 13 0	0 13 0	0 12 6	0 12 6	0 12 0	0 12	0 12	
11 6			0 14 0	0 13 6	0 13 0	0 12 6	0 12 0	0 12 0	0 11 6	0 11 0	0 11	0 11	
11 0			0 13 6	0 13 0	0 12 6	0 12 0	0 11 6	0 11 6	0 11 0	0 10 6	0 10	0 10	
10 6			0 13 0	0 12 6	0 12 0	0 11 6	0 11 0	0 11 0	0 10 6	0 10 0	0 10	0 10	
10 0			0 12 6	0 12 0	0 11 6	0 11 0	0 10 6	0 10 6	0 10 0	0 9 6	0 9	0 9	
9 6			0 12 0	0 11 6	0 11 0	0 10 6	0 10 0	0 10 0	0 9 6	0 9 0	0 9	0 9	
9 0			0 11 6	0 11 0	0 10 6	0 10 0	0 9 6	0 9 6	0 9 0	0 8 6	0 8	0 8	
8 6			0 10 6	0 10 0	0 9 6	0 9 0	0 8 6	0 8 6	0 8 0	0 7 6	0 7	0 7	
8 0			0 10 0	0 9 6	0 9 0	0 8 6	0 8 0	0 8 0	0 7 6	0 7 0	0 7	0 7	
7 6			0 9 6	0 9 0	0 8 6	0 8 0	0 7 6	0 7 6	0 7 0	0 6 6	0 6	0 6	
7 0	0 9 0	0 8 6	0 8 6	0 8 0	0 7 6	0 7 6	0 7 0	0 7 0	0 6 6	0 6 0	0 6	0 6	
6 6	0 8 6	0 8 0	0 8 0	0 7 6	0 7 0	0 7 0	0 6 6	0 6 6	0 6 0	0 5 6	0 5	0 5	
6 0	0 8 0	0 7 6	0 7 6	0 7 0	0 6 6	0 6 6	0 6 0	0 6 0	0 5 6	0 5 0	0 5	0 5	
5 6	0 7 6	0 7 0	0 7 0	0 6 6	0 6 0	0 6 0	0 5 6	0 5 6	0 5 0	0 4 6	0 4	0 4	
5 0	0 7 0	0 6 6	0 6 6	0 6 0	0 5 6	0 5 6	0 5 0	0 5 0	0 4 6	0 4 6	0 4	0 4	
4 6	0 6 0	0 5 6	0 5 6	0 5 0	0 4 6	0 4 6 0 5 0	0 4 6	0 4 0	0 4 0	0 3 6	0 3	0 3	
4 0	0 5 6	0 5 0	0 5 0	0 4 6	0 4 0 0 4 6	0 4 0	0 3 6	0 3 6	0 3 0	0 3 0	0 2	0 2	
3 6	0 5 0	0 4 6	0 4 6	0 4 0	0 4 0 0 3 6	0 3 6	0 3 6	0 3 0	0 3 0	0 2 6	0 2	0 2	
3 0	0 4 6	0 4 0	0 4 0	0 3 6	0 3 0 0 2 6	0 3 0	0 3 0	0 3 0	0 2 6	0 2 6	0 2	0 2	
2 6	0 4 0	0 3 6	0 3 6	0 3 0	0 2 6 0 2 0	0 2 6	0 2 6	0 2 6	0 2 0	0 2 0	0 1	0 1	
2 0	0 3 6	0 3 0	0 3 6	0 2 6	0 2 0 0 1 6	0 2 0	0 2 0	0 2 0	0 1 6	0 1 6	0 1	0 1	
1 6	0 3 0	0 2 6	0 2 6	0 2 0	0 1 6 0 1 0	0 1 6	0 1 6	0 1 6	0 1 0	0 1 0	0 1	0 1	
1 0	0 2 0	0 1 6	0 1 6	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 1	0 1	

Explanations.

1. This table was primarily framed for the calculation of the assessment from the recorded bhág annas in "tisáli and kumri" land on a sanctioned maximum rate of one rupee in the hill tálukas named of the Sátára District.

2. It is not only a ready reckoner for such calculation, but it takes into count the allowance for distance from village site (paragraphs 56 and 69 of the Survey and Settlement Manual, Vol. I.)

3. Column 1 shows the bhág annas or "average value," and the other columns the assessment or such bhág annas, with addition for proximity to, or allowance for distance from, the village site.

4. For this purpose the villages are arranged into four classes, chiefly on consideration of population, but also with reference to proximity to, or possession of, a market, and similar facts at the discretion of the Superintendent.

Note.—The heading of column 1, "Class I," does not refer to the entries in the perpendicular column below, but to the horizontal column to the right. The figures in these horizontal columns opposite the "classes" show "distance in miles or fractions of a mile from village site." The figures in the perpendicular columns below the "distance" grades give the assessment to be placed on each field "according to its average classification" (column 1) and "distance from village."

Thus: A field of which the bhág annas are 9 annas will be assessed at 11 annas 6 pies if in a village of Class I and within 1 mile from the village site, at 9 annas if over 3½ and within 4 miles and of the same class, and so on.

5. The thick perpendicular line divides "additions" from "allowances." The first perpendicular column to the right of this line, however, makes no addition or allowance, and is the assessment on the proportionate bhág annas, *i.e.*, the assessment on fields in villages of Classes I to III is exactly proportionate to the bhág annas when the distance from village site is over 1¼ and under 2 miles, but in villages of Class IV when it is over ¾ and under 2 miles.

Note.—The blank columns mean that the first figure on the right in the horizontal column applies to the blank columns in the same line to the left.

6. Nominally this "jantri" is a jantri for a maximum of one rupee, but really for one of Re. 1-2-0, as the first figure to the right of the thick line opposite the 16 annas "average value" shows.

7. As the highest value for tisáli is 6 annas in the scale applied to the particular tálukas for which this jantri was framed, and the lowest value for kumri 2 annas, the figures above 6 annas and below 2 annas are redundant for tisáli kumri. The higher valuations are entered for use for the assessment of lands classed above 6 annas as "jiráyat," and for the assessment of lands classed even above 11 annas (the maximum classification valuation of jiráyat) as irrigated jiráyat, *i.e.* jiráyat to facilities for irrigation. The table was used for "jiráyat" as well as for "tisáli" and "kumri" in the named tálukas.

Note.—It was not used for rice land, for no such maximum as Re. 1 or Re. 1-2-0 could be applied to rice, and because by the tradition of the Southern Mahrátta Country Survey no allowance for distance from village was given in rice or garden land.

8. This jantri was used both at the Original Survey for a maximum of Re. 1 and at the Revision Survey for a maximum of Re. 1-1-0, but it was modified for the revision rating of Jávli and after tálukas in the lower grades, the important grades as regards tisáli and kumri, as shown in the duplicate figures in the first and second columns after the thick line, for average values below 5 annas. These modifications, as is apparent, tend towards a lower assessment for values under 4 annas and a higher assessment for those above 3¼ annas and below 5 annas.

Comparison of the different Jantries used at Original and Revision Settlement of Sátára Hill Tálukas.

Bhág annas.	No. 1.	No. 2.	No. 3.	No. 4.	No. 5.	Remarks.
16	16·0	18·0	18·0	17·6	19·0	Of these scales No. 1 is the oldest. It was applied at original settlement to Wái, for jiráyat as well as tisáli kumri throughout the táluka, for maximum of Re. 1.
15½	15·6	17·6	17·6	17·0	18·6	
15	15·0	17·0	17·0	16·6	18·0	
14½	14·6	16·6	16·6	16·0	17·6	No. 2 was framed for original settlement in Jávli, for tisáli kumri rated at Re. 1, but applied only in Karád, Pátan and Válva. It was used unchanged at revision survey for tisáli kumri rated at Re. 1-1-0 in Wái and Sátára, and with some modifications for Jávli tisáli kumri at revision survey rated at Re. 1-1-0.
14	14·0	16·0	16·0	15·6	17·0	
13½	13·6	15·6	15·6	15·0	16·6	
13	13·0	15·0	15·0	14·6	16·0	
12½	12·6	14·0	14·6	14·0	15·6	
12	12·0	13·6	14·0	13·6	15·0	No. 3 was used in Wái for jiráyat rated at Re. 1-1-0, both at original and revision survey.
11½	11·6	13·0	13·6	12·6	14·6	
11	11·0	12·6	12·6	11·6	14·0	No. 4 was used at original settlement for Jávli and Targaon hill villages at Re. 1 for jiráyat as well as tisáli kumri.
10½	10·6	12·0	12·0	10·6	13·0	
10	9·6	11·6	11·0	10·0	12·0	
9½	9·0	11·0	10·0	9·0	11·0	No. 5 was used at revision settlement for jiráyat rated at Re. 1-2-0 in Wái and Jávli.
9	8·6	10·6	9·6	8·6	10·6	
8½	8·0	9·6	9·0	8·0	10·0	None of the scales were used for khushki.
8	7·6	9·0	8·0	7·6	9·0	Jiráyat was only classed up to 10 or 11 annas, and the use of the higher values was designed for such land when it was found irrigated.
7½	7·0	8·6	7·6	7·0	8·6	
7	6·6	7·6	7·0	6·6	8·0	
6½	6·0	7·0	6·6	6·0	7·6	The comparisons are instituted between the different scales only with reference to the 1st column after the broad line (see explanation as to Jantri given on page 11). The jantri in that appendix is No. 2, which was slightly changed for Jávli as above stated.
6	5·6	6·6	6·0	5·6	6·6	
5½	5·0	6·0	5·6	5·0	6·0	
5	4·6	5·6	5·0	5·0	5·6	
4½	4·0	4·6	4·6	4·6	5·0	
4	3·6	4·0	4·0	4·0	4·6	
3½	3·6	4·0	3·6	3·6	4·0	
3	3·0	3·6	3·0	3·0	3·6	
2½	2·6	3·0	2·6	2·6	3·0	
2	2·0	2·6	2·0	2·0	2·0	
1½	1·6	2·0	1·6	1·6	1·6	
1	1·0	1·0	1·0	1·0	1·0	

Comments on the above comparison.

No. 1 jantri assesses the land in proportion to the bhág annas, except for values over 3½ annas and below 10 annas. For these intermediate values, which governed nearly all the jiráyat, and most of the tisáli, the valuation actually assigned really means that the land was assessed at a maximum of from 14 to 15 annas, and not of Re. 1. As the kumri was not a recipient of the reduction, it would appear that its classification made full allowance for its quality.

In No. 2 jantri the detailed valuations correspond with a maximum rate of Re. 1-2-0 even in the tisáli kumri grades. It represents a rate of Re. 1-4-0 in the grade of 2nd class kumri. On the other hand for 4-anna soil it is a Re. 1 rate.

No. 3 jantri is at least based on a Re. 1-2-0 rate for soils above 8 annas, but for soils classed at 8 annas and below, it is a simple 1 Re. jantri, the classification annas being also the actual assessment. There is no evidence that this scale was used for tisáli or kumri lands. It may be described as a sliding scale where the increment over the assessment calculated strictly according to the bhág annas and the rate of Re. 1-1-0 for the better soils was counterbalanced by corresponding reduction in the lower grades.

No. 4 jantri is similar, but the reductions were less in the lower jiráyat grades, though similar in the tisáli kumri values, for in Jávli the highest classification for tisáli was 4½ annas. On the other hand the increment was less in the higher grades of jiráyat.

No. 5, though nominally a Re. 1-2-0 jantri, was really a jantri for Re. 1-3-0 to 1-4-0 in the better soils, while in the lower grades the range is from Re. 1 to Re. 1-2-0.

General conclusions.—It cannot be said that a uniform principle governed the framing of these tables, nor that the differences made were suggested by diversities of conditions, which they sought to meet in the different tálukas.

APPENDIX B.

Memorandum on the preparation of tables for Pátasthal Assessment.

1. One set of combined soil and water rates throughout under all classes of water without reference to the dry-crop maximum rate, it is plain, would not do, the amount of assessment due to water would vary excessively in the lower water classes, according as the dry-crop maximum was high or low.

2. Under the upper water classes the combined rate may be pretty constant; water there is the chief factor of value, the reverse is the case in the lower and especially in the lowest water classes.

3. A table for Rs. 8 maximum dry-crop Pátasthal is now forwarded in which the upper classes are shown in black ink and give a combined soil and water rate, while the lower classes are shown in block figures, these block figures indicating the approximate addition to be made to the simple dry-crop rate of the soil classification to give the combined rate. This combined rate would be suitable for plain districts generally, but for districts of heavy and certain rainfall, having a low dry-crop maximum, the water values of 6th class might be increased as much as 10 or 15 per cent. and 5th class by 5 to 10 per cent. and so on, running by fair gradation by 4th class water into 3rd, which as a rule may be looked on as a pretty constant, combined rate. The reason for this is that the Páths of the lower class are much less liable to fluctuation, in duration, from the accidents of the seasons in rainy districts.

4. It is not necessary to make different Pátasthal tables for every 2 annas of differing dry-crop maximum, but villages of one táluka with dry rates differing as much as 4 annas would require usually Pátasthal tables differing somewhat in the lower classes.

* * * * * * *

6. It must always be remembered that the object of the Superintendent only fixing the Pátasthal assessment instead of allowing it to be done from the classification entries by kárkuns, is to keep this most important work in the Superintendent's own hands as far as possible. The classification entries in the Bagait Takta are of course supposed to be correct, but from one cause or another they are not always so throughout, and one entry often serves as a check on the correctness of another. For instance, the crops actually grown will often prove a great check on the months entered for the duration of the Páths.

7. Before fixing the assessment of a single Pátasthal number the following items of information should be considered:—

1st. The old Pátasthal area and assessment; a high assessment paid is, to a certain extent, indicative of good Páths though the contrary may not indicate the opposite.

2nd. The Assistant's English remarks on the first blank page of the Bagáit Takta on the general character of the Bagáit of the village.

3rd. Then look over the crops existing in the numbers under one and the same Páth, which will give a general idea of the Páth and some check on the classer's entry of duration.

8. The Superintendent when fixing Pátasthal rates should always have a table by his side; but circumstances recorded regarding each number will often require some exercise of discretion on his part in fixing areas* and rates. It is not too much to say that he will often require to vary his rate by as much as four annas in the rupee above or below that of the table based simply on classification soil annas and

* In reference to Pherpáli.

water classes. When, however, any special circumstance does induce him to vary the rate it is well to note a few words on the Takta, indicating his reasons which may save him from doubt hereafter.

9. The table now forwarded is a Rs. 8 maximum table, the proportions may be retained in tables of higher or lower maxima, but pies should never be admitted into Bagait assessments. As a general rule the upper entire anna may be taken in and above 3rd class water and the next lower whole anna in 4th and under water class.

10. In the water classes six are shown, but it will often happen that the date of the duration of a Páth entered does not fit precisely with the dates named under each class, for instance 1st March may be entered; the Superintendent in such a case would, of course, exercise his discretion in fixing the cash rate.

[Table referred to in paragraph 3 above.]

An 8-Rupee maximum Pátasthal Table.

Soil Classification.	Water Classification.					
	1	2	3	4	5	6
	Water lasting until the end of May.	Water lasting until the end of April.	Water lasting until the 15th of March.	Water lasting until the 1st of February.	Water lasting until the 1st of December.	Water lasting until the 1st November.
Annas.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
			4 4	3 4	2 4	1 4
16 to 14·1	8 0	7 0	6 0			
			4 1	3 1	2 2	1 3
14 to 12·1	7 10	6 10	5 10			
			3 14	2 14	2 0	1 2
12 to 11·1	7 5	6 5	5 5			
			3 10	2 10	1 14	1 0
11 to 10·1	7 0	6 0	5 0			
			3 5	2 8	1 12	0 15
10 to 9·1	6 8	5 8	4 8			
			3 0	2 5	1 10	0 14
9 to 8·1	6 0	5 0	4 0			
			2 10	2 1	1 8	0 13
8 to 7·1	5 8	4 8	3 8			
			2 5	1 13	1 6	0 12
7 to 6·1	5 0	4 2	3 2			
			2 0	1 10	1 4	0 11
6 to 5·1	4 8	3 12	2 12			
			1 12	1 6	1 1	0 10
5 to 4·1	4 0	3 6	2 6			
			1 10	1 2	0 14	0 8
4 to 3·1	3 8	3 0	2 0			
			1 6	1 0	0 10	0 6
3	3 0	2 12	1 12			

1. In the higher classes of water the cash combined rate is pretty constant and irrespective of the maximum dry crop rates.

2. In the lower classes the cash combined rate is much influenced by the dry crop maximum rate.

3. The third class water may be taken as the dividing class between that in which the cash rate is pretty constant, and that affected by the dry crop maximum.

4. Under third class both ordinary and block figures are shown. In making out a Pátasthal table to fit any dry-crop rate, a regular gradation of the scale from six and into third should be made.

(Memorandum forwarded under Survey Commissioner's No. 109, dated 25th January 1881.)

APPENDIX A.

Statement showing Rainfall recorded at District for the years .

Year.	Early rain (1st January to 10th April).		Ante-monsoon (11th April to 4th June).		Monsoon Kharif (5th June to 14th August).		Monsoon Rabi (15th August to 21st October).		Late rains (22nd October to 31st December).		Total.		Remarks.
	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	Fall.	Rainy days.	
	Inches.	No.	Inches.	No.	Inches.	No.	Inches.	No.	Inches.	No.	Inches.	No.	
Average ...													

This form is similar to the one given on page 16 of the Bombay Statistical Atlas. The headings of the several columns explain themselves. The information required should be obtained from the office of the Director of Land Records ... ture rather than from Mámlatdárs, both to save time and to ensure accuracy.

2. The figures should be shown for 10 years, or better 11 years, a total made and average struck. It is most ... that the character of the rainfall as well as its amount should be exhibited as clearly as possible.

APPENDIX B.

Details of Cultivation and Crops in the Village of the Táluka Collectorate.

| Cultivated and uncultivated Area. | | | | | | | | | | | | | | | Crops. | | | | | | | | | | | | | | |

APPENDIX C.

Statement showing the Villages in which the principal Weekly Bazárs are held in the Táluka of the Collectorate.

Number.	Villages.	Days on which Bazar is held.	Weekly Sales.		Chief articles traded in.
			Articles.	Amount.	
1	2	3	4	5	6

This is a statement of markets and fairs. The information should be obtained from the Mámlatdár.

APPENDIX D.

Detail of Population according to Occupation by percentages.

Agricultural Population.									Non-agricultural Population.			
Having interest in land.					Labourers.			Total agricultural population.	Crafts.	Unskilled labour.	Others.	Total non-agricultural population.
Land occupants not cultivating.	Land occupants cultivating.	Tenants and sharers cultivating.	Others.	Total.	Farm servants.	Field labourers and crop watchers.	Total.					
1	2	3	4	5	6	7	8	9	10	11	12	13

This is a return for showing details of population according to occupation. The information should be obtained from the Director, Land Records and Agriculture, if required for the whole táluka. If required for groups of villages in a táluka and not so obtainable from the Director, it should be obtained from the Mámlatdár.

APPENDIX E.

Detail of Population according to Religion and Education.

Sex.	As per Imperial or Village census.	Percentage on total population able to read or learning.	Religion.								
			Hindu Castes.			Musalmán Sects.			Christians.	Pársis.	Others.
					Others.			Others.			
1	2	3	4	5	6	7	8:	9	10	11	12
Males											
Females											
Total ...											

This is a return for showing details of population according to religion and education. The information required for this form should, as far as possible, be obtained from the Director of Land Records and Agriculture. If it is required from groups of villages and not so obtainable from the Director, it should be obtained from the Mámlatdár.

2. The Mámlatdár should be asked to show, if possible, the strength of each caste in his táluka.

3. If there are more castes requiring notice, additional columns should be ruled out.

APPENDIX F.

Statement showing the Agricultural stock of the Government Villages in the Táluka of the Collectorate during the year 189 .

Number of Villages.	Táluka.	Cattle.										Total.	Horses and ponies.	Sheep.	Goats.	Plough.		Carts.		Cropped land per pair of plough cattle.
		For plough.		For breeding.		For other purposes.		Milch Cattle.		Young Stock.						Small.	Large, (i.e. of over 2 cattle).	For passengers.	For produce and goods.	
		Oxen.	He-buffaloes.	Bulls.	Bull-buffaloes.	Oxen.	He-buffaloes.	Cows.	She-buffaloes.	Calves.	Buffalo Calves.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

This form is similar to that given in the Statistical Atlas (*vide* statement on page 68—Thana Summary—columns 57 75). The details required should be obtained from the Director of Land Records and Agriculture.

2. It is not necessary that in a táluka where most of the villages were originally settled at the same date, these details should be shown separately for each group. Similar details relating to the original settlement period should also be given in this form and compared with the present details. The comparison cannot and need not be made column by column.

APPENDIX G.

Statement of Shops, Looms, Temples, &c., and Average Births, Deaths and Vaccination.

Number of Villages.	Shops.	Oil presses.	Looms.		Cotton Saw Gins.		Births.	Deaths.	Vaccination.	Liquor shops.	Tálim-khánás.	Dharm-sháláas.	Temples.	
			Cotton.	Woollen.	Hand gins.	Steam gins.							Hindu.	Musalmán.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

This is a return of shops, looms, temples, &c. The information should be obtained from the Mámlatdár.

2. In columns 8 to 10 details for 5 years should be given and the average shown under each column.

APPENDIX H.

Statement of Schools together with their Average Attendance in the year 189 .

No. of villages.	District.	Government Schools.				Municipal Schools.				Private Schools.		Remarks.
		Boys.		Girls.		Boys.		Girls.		Boys.		
		Number of schools.	Average attendance.	Number of schools.	Average attendance.	Number of schools.	Average attendance.	Number of schools.	Average attendance.	Number of schools.	Average attendance.	
1	2	3	4	5	6	7	8	9	10	11	12	13

This is a return for showing the number of schools and average attendance. The information should be obtained either from the Educational Department, or the Mámlatdár through the Collector.

APPENDIX I.

Statement showing the proportion of Government occupied and Inám Lands cultivated by Occupants and Sub-tenants, &c., in the year .

Number of Villages.	District.	Total Numbers cultivated by occupants or Inamdárs.		Total Numbers cultivated by occupants or Inámdárs in partnership with others.		Total Numbers cultivated by sub-tenants on money rent.		Total Numbers cultivated by sub-tenants for produce of grain rent.		Waste Numbers.	Párampok Numbers.	Total Number.	
		Government.	Inám.	Government.	Inám.	Government.	Inám.	Government.	Inám.			Government	Inám.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

This is a return for showing the proportion of Government occupied and Inám lands cultivated by occupants and sub-tenants, &c. The information required for this form was generally collected at the special census which used to be formerly made by the classers before the settlement. It was also occasionally obtained from the Mámlatdár. As, however, there is no village form from which the information required for this form can be obtained, it is difficult to obtain fairly correct figures from the Mámlatdár. In cases, therefore, in which it is not possible to obtain correct figures this form may be omitted, as incorrect figures are worse than none.

APPENDIX

Statement showing Wells, Budkis, Tanks and other sources
of the *Táluka of the*

Number of Villages.	Tálukas.	Wells, Budkis and the like.									
		For Irrigation.		For drinking supply of human beings but not for irrigation.		For cattle and washing and other purposes, but not for irrigation or drinking supply of human beings.		In disuse.		For Irrigation.	
		Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.	Fallen in or in disrepair.	Other causes.	Pakka.	Kacha.
1	2	3	4	5	6	7	8	9	10	11	12

J.

of Water-supply in the *Government Villages*
Collectorate for the years 189 .

TANKS.						OTHER SOURCES.								
For drinking supply of human beings solely.		For cattle and washing and other purposes, but not for irrigation or drinking supply of human beings.		In disuse.		For irrigation.		For drinking supply of human beings solely.		For cattle and washing and other purposes, but not for irrigation or drinking supply of human beings.		In disuse.		
Pakka.	Kacha.	Pakka.	Kacha.	Fallen in or in disrepair.	Other causes.	Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.	Fallen in or in disrepair.	Other causes.	REMARKS.
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27

Abstract.

District.	Details.	Wells, Budkis and the like.		Tanks.		Other sources.	
		Pakka.	Kacha.	Pakka.	Kacha.	Pakka.	Kacha.
1	2	3	4	5	6	7	8
	For irrigation						
	For drinking supply of human beings but not for irrigation.						
	For cattle and washing and other purposes, &c.						
	In disuse						
	Total ...						
	Total recorded at the Original Settlement ...						

J.—This is a statement of the water-supply of the villages under settlement. The return is similar in form to the Táluka Form No. 35—Symonds' Manual. The information should be obtained form the Director of Agriculture. An abstract prepared in the above form should be given below this return.

APPENDIX K.

An Abstract Statement showing ordinary Sales in Villages of the Táluka of the Collectorate.

Class of cases according to the number of times the Survey Assessment for which land is sold.	Number of cases.	Total Acres sold.	Total Assessment	Average rate of Assessment per acre.			Total sum for which sold.	Average rate per acre for which sold.			Average number of times the Survey Assessment for which sold.
1	2	3	4	5			6	7			8
			Rs.	Rs.	a.	p.		Rs.	a.	p.	
Class I—1 to 10 times ...											
Class II—11 to 25 times ...											
Class III—26 to 50 times ...											
Class IV—51 to 100 times ...											
Class V—101 to 250 times ...											
Total ...											

APPENDIX L.

An Abstract Statement showing Mortgages in the Villages of the Táluka of the Collectorate.

Class of cases according to the number of times the Survey Assessment for which land is mortgaged.	Number of Cases.	Total Acres mortgaged.	Total Assessment.	Average rate of Assessment per acre.	Total sum for which mortgaged.	Average rate per acre for which mortgaged.	The average number of times the Survey Assessment is equal to the sum for which the land is mortgaged.
1	2	3	4	5	6	7	8

APPENDIX M.

An Abstract Statement showing Sub-lettings in *Villages of the* *Táluka* *of the* *Collectorate.*

Class of cases according to the number of times the Survey Assessment for which land is sub-let.	Number of cases.	Total Acres sub-let.	Total Assessment.	Average rate of assessment per acre.			Total sum for which sub-let.	Average rate per acre for which sub-let.			Average number of times the Survey Assessment for which sub-let.
1	2	3	4	5			6	7			8
			Rs.	Rs.	a.	p.	Rs.	Rs.	a.	p.	
Class I.—1 to 5 times											
Class II.—6 to 10 times											
Class III.—11 to 25 times											
Class IV.—26 to 50 times											
Class V.—above 50 times											
Total ...											

III—B 2121—20

Forms K, L, and M are for showing statistics of sale, mortgage and sub-lettings. Form K refers to sale transactions; Form L to mortgage transactions, and Form M to sub-lettings. The information required should be obtained from the Inspector-General of Registration and should be summarized in these forms.

2. Formerly it was the practice to select only a few representative transactions and to show them in these forms. This practice was objected to both by the local Government[1] and by the Secretary of State.[2] It was accordingly changed, and for some years the practice followed was to give all the transactions for a specified period. This practice, besides entailing enormous labour on the Settlement Department, rendered the details "too ponderous[3] to digest." This was brought to the notice of Government, who in their Resolution[4] No. 7829 left the whole matter to the discretion of the Survey Commissioner. In accordance with this Resolution the Survey Commissioner put himself in communication with the Inspector-General of Registration and the Commissioners of Divisions; and it was finally arranged that the information required for these returns should be furnished in a carefully prepared note by the Inspector-General of Registration.

3. It is sometimes found desirable to show the "ordinary" sales separately from the "sales under Court's decree." In such cases two separate returns are prepared, one of which is numbered K and the other K[1].

4. Similarly when "simple mortgages" are shown separately from "mortgages with possession," one of the returns is numbered L and the other L[1].

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[1] It would have been more convenient if Colonel Laughton had given statistics of mortgage, sale and letting value separately for the villages to which his proposals relate instead of combining with them statistics for 13 inám villages, and the detailed statements appended to his report would have been of more value if they had shown all transactions of the kind which had occurred within a specified period. The reason assigned for not adopting the latter course is that space would have been taken up unnecessarily, but it would have been better to give the statistics for a short period than to give selected cases for a longer period. (Extract from paragraph 3 of Government Resolution No. 4182, dated 2nd June 1883—Sirur Revision Settlement Selection.)

[2] These returns contain information regarding the sale, mortgage, and letting value of assessed land, which would be of great interest if it did not appear from paragraph 11 of Colonel Laughton's letter that the instances given are selected ones. Colonel Laughton should be reminded that not only does the selection of instances deprive information of this kind of all statistical value, but also that a complete abstract of the information which the Registration Offices supply would throw much light upon the subject of the extent and nature of transfers of land, one of great interest and importance in connection with the revision of a settlement. (Extract paragraph 8 of Government Resolution No. 8702, dated 12th December 1882—Nevása Revision Settlement Selection.)

[3] The statements showing the details of registered deeds of sale and mortgage relating to this petha (Khálápur) are almost too ponderous to digest, and I dread to think of the space these returns will occupy, the cost of printing which will ensue and the labour which will be imposed on the Settlement Department when the revision of the districts nearer Bombay is taken in hand. The present returns are submitted under standing orders, but I think a careful note prepared by the Collector as Registrar of the district (not by the Assessing Department) of all the indications to be learnt from registered documents for the past five years, if made over to the Superintendent of Survey before the consideration of the rates by him and recorded as an appendix to his report would be more useful to critics of a settlement than the mass of crude and undigested matter which these returns afford. Experience of many settlements leads me to think that the usefulness of these returns of transactions, the real nature of which should be ascertained in each case for the details to be of any value, is scarcely commensurate with the time, labour, and cost which their preparation entails on Government and the Survey Department. (Extract from paragraph 52 of Survey and Settlement Commissioner's letter No. 981, dated 22nd May 1886—Khálápur-Karjat Revision Settlement Selection.)

[4] The Governor in Council is willing to leave the matter entirely to the discretion of the Survey and Settlement Commissioner. The Survey and Settlement reports prepared under his direction may contain whatever sort of information he considers most useful regarding the value of land. (Extract from Government Resolution No. 7829, dated 23rd November 1888.)

APPENDIX N.

Statement showing the Prices prevalent in the *Táluka*
from *to*

Years.	Lbs. of 39 Tolas per Rupee.						
1	2	3	4	5	6	7	8

This is a statement of prices. The details required for this form should be obtained from the Director of Land Records and Agriculture as far as possible, and if necessary should be supplemented and verified by information locally[1] obtained.

2. The prices should be quoted in lbs. per rupee invariably, the "lb." being taken as equivalent to 39 tolas.

3. Prices should be given for each year of the settlement lease and also for some years before the settlement. The averages for the pre-settlement period and for each decade of the settlement lease should be separately shown.

[1] Formerly the figures of prices when not obtainable from the records of the Mámlatdár were obtained from the principal merchants of the táluka town. (Superintendent Deccan Survey's No. 761, dated 2nd July 1895.)

APPENDIX O.

Revenue Statement for *Villages situated in the* *Táluka of the* *Collectorate, into which the Survey Settlement was introduced in*

Years.	Occupied Land paying Assessment to Government.						Unoccupied assessed arable Government land.			Land the Revenue of which is alienated entirely or partially (Ina'm).			Total Land, Government, occupied, unoccupied and Ina'm.			Balance outstanding at close of year.	Amount finally remitted.	Remarks.
	Occupied Acres.	Full Standard Assessment.	Remissions during the year.			Balance for collection.	Acres.	Full Assessment.	Realization from auction sale of grazing.	Acres.	Full Standard Assessment.	Collections, quitrent, &c.	Total of columns 2, 8 and 11.	Full Assessment. Total of columns 3, 9 and 12.	Grand Total for collections—Total of columns 7—10 and 13.			
			Permanent.	Casual.	Total.													
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19

This is a form for showing the revenue history of the villages for settlement. Villages settled at one and the same date should be dealt with together. Separate returns should be prepared for villages settled at different times, each of these returns being numbered O^1, O^2, and so on. This form is prepared by the Táluka establishment in accordance with the instructions summarized below[1]—

Column 1 explains itself.

Columns 2 and 3.—Entries to be taken from columns 26 and 27, respectively, of Táluka Form No. 27.

Columns 4 and 5.—The remissions to be entered in these columns for any particular year are those which are entered in the village Tharaoband (Form No. 10) for that year, and further only remissions of the assessment of khálsa land excluding remissions of quit-rent or miscellaneous land revenue. It may be explained that the division of remissions into "permanent" and "casual" is a division for Settlement purposes, and not one recognised in the revenue accounts, for both kinds of remissions are shown in one and the same account form (Táluka Form No. 29). For Settlement purposes the division is essential and therefore in column 4 those remissions which are given for a term of years or for the whole duration of the lease should be shown, while in column 5 those remissions which are given for a particular year only should be shown. Táluka Form No. 29 will be the readiest source from which this information can be obtained, but where this form is not forthcoming, having been destroyed under the standing orders, the information should be obtained from either Village Form No. 10 or Táluka Form No. 19, which are kept permanently.

Column 6.—Total of columns 4 and 5.

Column 7.—Column 3 minus column 6.

Columns 8 and 9.—Entries to be obtained from columns 22 and 23, respectively, of Táluka Form No 27.

Column 10.—Entry to be obtained from column 37 of Táluka Form 27.

Column 11.—Entry to be obtained from column 18 of Táluka Form 27.

Column 12.—The sum of columns 19 and 28 of Táluka Form 27.

Column 13.—Entry to be obtained from column 28 of Táluka Form 27.

Columns 14, 15, and 16 explain themselves.

Column 17.—Entry to be obtained from Táluka Form No. 30, or where this form has been destroyed under standing orders, from Táluka Form No. 19 (column of Remarks).

Column 18.—The remissions for which this column is provided are not identical with remissions for which columns 4 and 5 are intended. The former are remissions from the outstanding balance at the close of the year, while the latter represent the amount remitted during the year from the full standard assessment for that year. These two remissions are thus distinct and should be separately shown in the columns provided for them. The entries in this column (column 18) are to be obtained from Táluka Form No. 30 (Wasul Baki statement prepared with that form) or where this form has been destroyed, from Táluka Form No. 19 (column of Remarks).

In the early days of the Survey, and for some years after the commencement of the Revision Settlements (1867), the practice was to show the information relating to the revenue history of a táluka in the form of a diagram.[2] A

[1] Survey Commissioner's letter No. 1643, dated 11th July 1893.

[2] The information collected on the subject of past revenue settlements should be so arranged as to enable us to trace with facility the mutual influence upon each other of the assessment, the

copy of the diagram which accompanied the original Settlement Report of the Dhárwár Táluka is given on the opposite page.

APPENDIX P.

In this appendix is shewn the revenue history of the Tálukas or villages adjoining the Tálukas or villages under report. The form used for this appendix is the same as Appendix O. This appendix is not essential, and is only to be given when any valuable inference is to be drawn from the revenue history figures of the adjoining Tálukas or villages.

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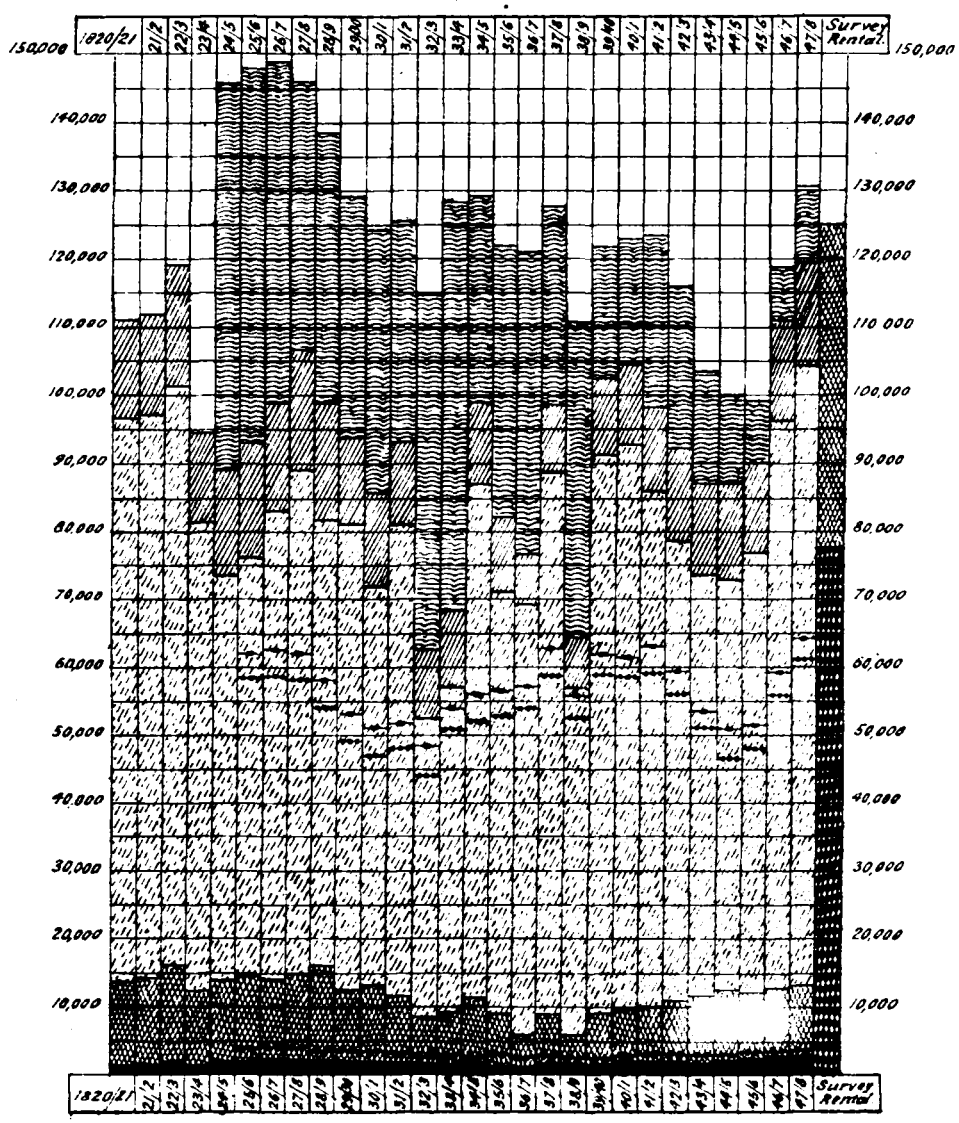
collections, and the cultivation. This, in our opinion, can best be done by the aid of diagrams constructed so as to exhibit, in contiguous columns, by linear proportions, the amount and fluctuations of the assessment, collections, and cultivation for each of the years to which they relate, so as to convey to the mind clear and definite conceptions of the subject, such as it is scarcely possible to obtain from figured statements, even after the most laborious and attentive study. The information to be embodied in the diagram best suited for our purpose should be restricted to the land of the district subject to the full assessment; the extent of this cultivated in each year; the assessment on the same; and the portion of the assessment actually realised. This will exclude from the diagram several items of revenue obtained from this land, such as the rent of grazing farms, fruit-trees, sheep tax, &c., independent of the assessment hitherto levied on the cultivated land, which is the proper object of our present inquiry.

The haks of hereditary officers upon cultivated land, however, having to be included in the survey assessment, and as forming a real addition in the burdens on the land, might appropriately be included in the diagram; but as no authentic records of the amount of such haks actually realised are obtainable, we think it preferable to omit them, and to estimate separately the addition to be made on their account to the collections shown by the diagram.

The items of information admitted into the diagram should be alike for each year. They should have reference to the same villages; and in the event of any having lapsed to Government, or having been otherwise transferred during the period embraced in the diagram, for which information for all the years required cannot be obtained, such villages should be excluded altogether; or if it be considered preferable to include them, a proportionate increase should be made to the entries of the diagram in the case of the years for which exact data may be wanting. The cultivation and assessment for each year should be estimated in the same land measures and the same currency, and an explanation of the value of these afforded. Every care should be taken to secure the accuracy of the information embodied in the diagram, and the points in which it may be considered imperfect brought to notice.

(Extract from paragraphs 70 and 73 of the Joint Report—Survey and Settlement Manual, Vol. I.

Diagram illustrative of the fluctuations in the Cultivation, Assessment, Remissions, and Collections, in the case of the Government arable land of the Dharwar Talooka during the last 28 years.



EXPLANATION.

The various items are measured by the Scale of acres and rupees carried across the Diagram.

The summits of the waved columns ▨ *denote the cross assessment on the whole cultivation, the depths of the same and remissions.*

The summits of the streaked ▨ *columns denote the net assessment or collections on the whole cultivation, those of the dotted* ▨ *double streaked* ▨ *and black* ■ *columns, the collections on account of Dry Crop, Rice and Garden lands respectively, for the years to which they relate.*

This line marks the total number of acres cultivated each year.

..... Do. ..... Do. . Dry crop land ..... Do. .....

..... Do. ..... Do. ..... Rice ..... Do .....

The summit of the double streaked ▨ *column on the right of the Diagram shows the rental on the whole Government arable land at the proposed rates of assessment, and that of the tesselated* ▨ *portion of the same column, this rental on the cultivation of 1846/7.*

EXAMPLE.

In 1844/5	*Rupees.*
Gross area	*99,916*
Remissions	*13,465*
Collections on total cultivation	*86,451*
..... Do. ..... Dry Crop ..... Do.	*72,872*
..... Do. ..... Rice ..... Do.	*11,488*
..... Do. ..... Garden ..... Do.	*2,091*
	Acres.
Total cultivation	*50,390*
Dry Crop ..... Do.	*47,078*
Rice ..... Do.	*3,036*

Reduced & drawn by B. L. Rice.

Govt Photogince. Office, Poona 1860.

APPENDIX Q.

Effect of Revision Settlement proposals on Government Occupied Land.

Number.	Name of Village.	By Former Survey.														By Revision Survey.												Percentage increase.	Name of Village.	Number.
		Number of Group.	Maximum Rates.			Dry-crop.			Rice.			Garden.			Total.				Maximum Rates.			Dry-crop.			Rice.			Garden.			Total.					
			Dry-crop.	Rice.	Garden.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.		Dry-crop.	Rice.	Garden.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.	Area.	Assessment.	Average.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18		19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36

This[1] is one of the important appendices to the Settlement Report. It is intended to show the assessment of different kinds of lands such as dry-crop, rice, &c., according to the existing settlement as contrasted with that according to the proposed rates. Where there are lands of other kinds such as "Bhata," "Dhekadiat," &c., the necessary columns should be ruled out for them. The revenue figures to be entered in the columns 8, 11, 14, and 17 under the heading "by former Survey" should be obtained from the Mámlatdár for the latest year of the current Settlement. The number and name of village in columns 1 and 2 should correspond with the number and name in columns 35 and 36, respectively.

[1] Appendix Q is a form in which the effects of the proposals are shown with as great clearness as is possible before the actual assessments are worked out on each Survey Number on the receipt of sanction to the maximum rates proposed. The figures are only estimates, therefore, in those columns which show the assessments proposed on various classes of land by revision Survey. These assessments are calculated on a maximum of Re. 1 and then found by multiplying the result by the various maxima proposed. But at this stage the additions or diminutions finally made according to proximity to, or distance from, village site are neglected. In order to simplify the comparison, the area figures are taken for the same year, that is the latest year for which they are available, and on these area figures the actuals under the present rates and the estimates under proposed rates are shown. (Extract from paragraph 2 of the Survey Commissioner's letter No. S-1247, dated 22nd May 1893—Revision Settlement Selection of the Mulshi Petha of the Haveli Táluka.)

APPENDIX Q[1].

No.	Name of village.	Former Táluka.	By Former Survey.				By Revision Survey.				Population.
			Gross area including Inám.		Government assessed land.		Gross area including Inám.		Government assessed land.		
			Available for cultivation.	Not available for cultivation.	Occupied.	Unoccupied.	Available for cultivation.	Not available for cultivation.	Occupied.	Unoccupied.	
1	2	3	4	5	6	7	8	9	10	11	12

This form is intended to show the gross area of each village according to the original as well as revision Survey under the following four heads; namely :—

1. Area available for cultivation.
2. „ not available for cultivation.
3. Occupied.
4. Unoccupied.

This information was formerly included in Appendix Q. When the form of Appendix Q. was revised in 1895, it was decided that this information should be shown in a separate appendix to be called Appendix Q[1]. Besides the details of area, figures of population of each village are shown in this appendix.

APPENDIX R.

This letter is given to the original settlement correspondence relating to the villages for revision settlement and which forms one of the appendices to the revision report.

Under the present practice[1] all the important correspondence relating to the original settlement, whether already printed in a Government Selection or not, is included in this appendix.

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[1] Letter from General Anderson, dated 12th March 1891—Observing that the practice of reprinting the original settlement reports in the Appendix to the revision settlement reports has been dropped in more than one instance; and suggesting that the original settlement reports may be printed with the revision settlement reports.

Memorandum from the Survey and Settlement Commissioner, No. 956, dated 27th May 1891—Stating with reference to Government memorandum No. 3364, dated 15th idem, that the present practice is to include in the revision settlement reports all the important correspondence regarding the original settlements not already printed in a Government Selection; making remarks; observing that it will be convenient to include in the Revision Compilations correspondence on the original settlements, even though it may be in print in an old Government selection; and adding that he would modify the present practice accordingly unless Government sees fit to order its continuance.

Resolution.—The present practice may be modified as suggested by the Survey and Settlement Commissioner, who will exercise his judgment as to the particular papers to be reprinted in each case.

(Extract from Government Resolution No. 4233, dated 22nd June 1891.)

APPENDIX A.

Form of Commission to be issued to a Holder of Alienated Lands or Villages or his Agent.

Seal.

The Governor in Council of Bombay, by virtue of the powers vested in him by the Bombay Land Revenue Code, is pleased to confer on you (Jághirdar &c., or Agent &c., as the case may be,) power to in (*or* in respect of) the villages and lands specified in this Commission, in the manner prescribed in (*or* in section of) the said Code.

The villages and lands over which the power thus conferred upon you extends, are as follows:—

(*Here enter the description.*)

The within delegated power is vested in you during the pleasure and subject to the recall of the said Governor in Council.

(Signed)

[Form of Agreement to be passed by Inámdárs.]

Agreement made by A.B., Inámdár of the village of in the Táluka of the District.

Whereas I am making an application to Government that under section 216 of the Bombay Land Revenue Code, 1879, the provisions of Chapters VIII. to X. of that Code may be extended to my aforesaid village of ; and whereas, in the event of my said application being granted, Government undertakes, on condition of my agreeing to the stipulations hereinafter contained, to bear the costs of the survey and settlement of my said village, as well on the first occasion of the same being effected after the date of this agreement as also hereafter whenever any revision survey or settlement is introduced by order of Government according to law into my said village; I do hereby, for myself, my heirs, executors and administrators agree as follows, viz.:—

1. That I will pay the salaries and perquisites of the village officers of the said village according to the scale which may from time to time be in force for the payment of village officers of Government villages in the district;

2. That I will remunerate the said village officers for the collection of Local Fund cess from the rayats of the said village according to the scale which may from time to time be in force for the payment of village officers of Government villages in the said district for the collection of the said cess from the rayats of those villages;

3. That the salaries, perquisites, and remuneration of the village officers according to the foregoing clauses 1 and 2 shall be a first charge on my revenue, and may from time to time be deducted by the village

officers from the said revenue before making payment thereof to me, in accordance with such directions as the Collector of shall from time to time think fit to issue in this behalf;

4. That I will from time to time, at my own expense, cause to be prepared and to be furnished with punctuality such periodical or other agricultural and vital statistics concerning the said village as may be required by the Collector, and that in the event of my failure at any time to discharge this obligation to the satisfaction of the Collector, the Collector may make such arrangements as he deems fit for obtaining such statistics as aforesaid and the costs which he incurs in so doing shall be a first charge on my revenue recoverable as provided in clause 3 of this agreement.

Executed at this
of 190 .

Signed by A.B. (Signed)
in the presence of A. B.

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APPENDIX B.

(Referred to in paragraph 20.)

No. A—824 OF 1886.

To The Secretary to Government, Revenue Department.

Bombay, 22nd May 1886.

SIR,—I have the honour to acknowledge the receipt of Government Resolution No. 3436, dated 12th instant.

2. In the case of Inám villages every endeavour is made by this Department to obtain the consent of the Inámdárs to the application to their vilages of the rates actually in force in neighbouring British villages which have been surveyed and settled. The first offer is usually made on those terms and is generally accepted, although a little loss of revenue may be experienced. But in few cases the results are so unfavourable to the Inámdárs that they refuse to agree and prefer to pay the costs of the field operations rather than submit to a permanent loss. In such cases it is usual to proceed on the principle sanctioned by Government Resolution No. 2072,[1] dated 21st May 1869, and to reconcile the Inámdár to the accept-

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G. R. No. 2072, dated 21st May 1869.

[1] Letter from Major C. J. Prescott, Survey and Settlement Commissioner, Southern Marátha Country and Mysore, to the Chief Secretary to Government, No. 386, dated 29th April 1869—

A question has arisen as to how boundary marks are to be paid for in Inám villages which have been surveyed, classed, and assessed (for the purpose of ascertaining their value for fixing the Summary Settlement cess) under the latter part of rule 1, section 2, Act II of 1863, the holders of the same not having come to terms with the Collector as contemplated by law.

2. Thus in the village of Agurkhair in the Indi Táluka of Sholápur (held by Ramkeshowacharya bin Apparayacharya), the Inámdár and rayats both decline to pay for the marks, as they respectively declare, and truly, that the Survey was not made for their benefit.

3. I think there can be no doubt that Government is liable for such expenditure, and would respectfully suggest that balances outstanding on this account be written off as irrecoverable.

Memorandum from F. S. Chapman, Esq., Chief Secretary to Government, No. 1781, dated 3rd May 1869—

The Acting Commissioner is requested to report whether the survey and assessment in the cases referred to were made in as complete a manner as in ordinary instances. The undersigned was under the impression that all that was required was to arrive at a rough estimate of the value of the property, and that therefore it would not have been necessary to put up permanent boundary marks.

2. If, however, the villages have been completely surveyed and assessed, it seems a pity not to take steps to preserve the results of the labour and money that have been expended. The Acting Survey Commissioner is requested to suggest what he would advise should be done.

Memorandum from C. J. Prescott, Esq., Acting Survey and Settlement Commissioner, Southern Marátha Country, No. 418, dated 5th May 1869.

With reference to the above, the undersigned has the honour of reporting that

ance of the survey system by slightly increasing the maximum rates. It is not only in the interests of the villagers that the opportunity of introducing the survey system should not be lost by insisting on the application of exactly similar rates to those in surrounding British villages, but it is greatly to the interest of Government that no obstacle which can reasonably be overcome should stand in the way of the improved village administration which is insisted upon as one of the conditions of a survey and settlement. It must be remembered that the same settlement rates which a powerful Government may find it possible to accept in a large tract of country may not commend themselves to a small Inámdár who depends on a village or group of

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in the cases referred to the survey and assessment was made in detail in the same manner as if the rates had been actually introduced.

2. The undersigned has generally found within his experience that a simple circuit survey, as a basis for calculating the entire area of village has held to a satisfactory settlement, the value having been fixed by taking the average rate per square acre of neighbouring villages and applying it to the area of the village as found by the process above described.

3. But this, it must be borne in mind, is a very rough way of valuation, and might not be approved by Government in case of appeal, more especially because it is laid down in the Act that "if no arrangement can be otherwise arrived at by the Collector to ascertain a fair rental of the lands," it shall be lawful for the duly authorized officers of Government employed in the Survey to enter upon all lands for the purpose of fixing and making an assessment thereof (*vide* rules 1 and 2 of section 2 of Act II. of 1863), and it is clear from rule 2 that the regular procedure of the survey is to be observed in making such assessment.

4. Besides, as one village may contain dry-crop, rice, and garden lands, and another dry-crop only, or as the proportions of one kind of cultivation may be much greater in one village than another, the process of valuation according to the general average rate of neighbouring villages, as described in paragraph 2, might in many cases give very unfair and unsatisfactory results, so when there is any opposition or difficulty it is better to make the valuation strictly according to law.

5. But the undersigned is entirely of the Chief Secretary's opinion that it is lamentable that all the time, trouble, and cost which has been expended in the survey, classification, and assessment of these villages should be lost merely because the owner will not agree to the rates as now fixed; and he is of opinion it would be better to sacrifice principle to expediency in such cases, and fix rates, say 25 or 50 per cent., higher than those of neighbouring Government villages, rather than the old unsatisfactory system should continue, and the boundaries fixed by the survey and the detailed and perfect records prepared during the operations should be abandoned and lost.

6 Under the circumstances, the Acting Survey Commissioner is of opinion that it should be explained to the owners of these villages that although the survey and assessment was made for the purposes of Government, yet it is a thousand pities it should not be utilized for the benefit of the cultivators, and the ultimate good of the owners themselves, and they should be requested to state what they would consider a fair rental for their respective villages, and then we might try and adopt rates, as far as possible, in accordance with their wishes.

7. Unless something of this sort is done the undersigned is of opinion that the balances outstanding on account of boundary marks in these villages must be written off.

RESOLUTION.—The proposals contained in paragraph 6 of the Acting Survey Commissioner's memorandum of the 5th instant are approved.

villages for livelihood. Hence I have on some occasions offered revenues fixed on maximum rates a little higher than in British villages surrounding and by small concessions have succeeded in inducing the Inámdárs to accept my terms even at some little sacrifice to themselves. I have made a great favour of advances of from 2 to 4 annas over the rates in force in the neighbourhood. But in whatever shape the offer is made I am careful that the principles of the survey should never be contravened by any unreasonable demand, the rates usually fixed for British villages leave such a very wide margin to the occupant that a little advance may be made upon them in order to conciliate an Inámdár without trenching too far on the net profits of cultivation. It never has been my custom to introduce rates which produce a revenue equal to the Inámdár's demand unless I can fully defend them on the principles of the Bombay Settlement system. If I cannot conscientiously approximate the survey rates to the Inámdár's old revenue, I go as high as I feel it possible to do without sacrificing principle and leave it to the Inámdár to agree or not as he pleases.

3. In the Resolution of May 1869 above quoted, I do not understand that an advance up to 25 or 50 per cent. over the usual the advance can be fully justified in itself. I would therefore ask Government whether it is intended by the last part of paragraph 2 that the Survey Commissioner should report for sanction all settlements he may propose to effect with Inámdárs in which the maximum rates in neighbouring British villages are exceeded even although the settlement on somewhat stricter terms may be justifiable on the recognized principles of settlement. If so, a considerable amount of extra work will be entailed on this Department and on Government also and a ready and useful power which the Survey Commissioner possesses of arranging matters on the spot with the Inámdár will be taken away. An offer of an advance of two or four annas over the rates made in personal discussion with the Inámdár not unfrequently is instantly accepted. But if the sanction of Government has to be obtained in each case, the Inámdárs will hold off in the hope of getting better terms. As so many Inámdárs are satisfied with merely trifling concessions at any rates, I would respectfully ask Government to fix some limit, say 10 or 15 per cent., in advance of British rates up to which the Survey Commissioner may fix rates on his own authority; every case in excess of that amount being reported for orders. If desired by Government a statement showing all the cases of Inám villages in which rates have been raised by the Survey Commissioner on his own authority within the limit assigned can be forwarded for the information of Government either quarterly or half-yearly.

I have the honour to be, &c.,

(Signed) T. H. STEWART,
Survey and Settlement Commissioner.

No. 4718 OF 1886.

REVENUE DEPARTMENT.

Bombay Castle, 2nd July 1886.

MEMORANDUM.

The undersigned presents compliments to Mr. T. H. Stewart, C. S., and is directed to request that he will be good enough to report for the information of His Excellency the Governor in Council on the following points :—

(1) What is the practice of the Survey Department in assessing Native States Inám villages and Service Iná ms ?

(2) What are the usual conditions on which Government undertake to assist a Native State or an Inámdár with Government officers ?

(3) How often has the alienee borne the expense of the survey operations because he would not submit to adopt the rates fixed by the Survey Department ?

1. Whether Mr. Stewart considers the policy of extending survey rates to Native States and Inám villages a wise one, or whether he would rest satisfied with measurement and classification, leaving the assessment to the judgment of Chiefs and Inámdárs as Government have decided for the former in Government Resolution, Political Department, No. 2022, dated 8th April last.

2. Mr. Stewart is also requested to be so good as to explain why the cost of survey operations in Inám villages is borne by Government, and favour Government with his opinion on the rules passed in 1851 and printed at page 539 of Nairne's Revenue Handbook, third edition, with any modifications he might think desirable in them. Mr. Stewart will also be good enough to state how many Chiefs and Inámdárs have hitherto adopted the Bombay Survey system and survey rates and the survey system *without* survey rates, why the custom in Gujarát as described in Mr. Bulkley's demi-official letter of 23rd March last, copy of which is herewith appended, is different from that in the Southern Marátha Country and why Government Resolution No. 2072 of May 21st, 1869, does not apply to the former.

3. With reference to paragraph 2 of Mr. Stewart's letter No. $\frac{A}{824}$, dated 22nd ultimo, the undersigned is directed to enquire in what circumstances the "endeavour" therein named is made—whether Mr. Stewart means that he does this in order to include the Inám villages in the survey of Táluka when it is carried on, and irrespective of any application by the Inámdárs to Government under section 216 of the Land Revenue Code, or whether he does it to induce the Inámdárs to make such application. If the proceedings are under section 216 it seems to Government to be clear that the rates must be sanctioned by them under section 102 of the Code before they can have any effect.

(Signed) H. T. OMMANNEY,
Acting Under Secretary to Government.

No. 1992 OF 1886.

From—The Survey and Settlement Commissioner.

To—The Chief Secretary to Government, Revenue Department.

Poona, 25th November 1886.

SIR,—I have the honour to reply to the queries of Government on the subject of the assessment of Inám villages and Native States contained in your memorandum No. 4718 of 2nd July last.

2. There has been no difference hitherto in the practice followed by this Department in the operations leading up to the assessment of Native States and personal and service Inám villages. The only differences are in the principles followed in actually fixing the rates and introducing them. In Inám villages scattered throughout British territory there is a distinct reason that the rates should be assimilated to those which obtain in the neighbourhood, so that the people may not be puzzled by inequalities in assessment in villages lying side by side. Hence the Department endeavours to obtain the consent of the Inámdárs first of all to the rates prevailing in villages immediately contiguous or to rates which, although slightly higher, are not higher than rates actually applied in neighbouring villages and are not so much higher as to excite remark. In assessing Native States, however, the Survey Commissioner does not consider himself bound to assimilate his rates to those of British villages. He is acting as the adviser of the Native Chief and works for the interest of the Chief's revenue while, on the other side, safeguarding the rayat by extending the principle of moderation which is at the root of survey practice and applying a system which introduces an equal distribution of the burden of taxation. The following quotation from the evidence given before the Famine Commissioner by Major-General Anderson, C.S.I., the late Survey and Settlement Commissioner, will best illustrate my meaning:—

> "In assessing Native States (which my Department does constantly and at the request of the Chiefs) we most commonly have to put on rates which are higher than those in adjacent British territory by 15 or 20 per cent., in order not to produce a decrease in the Chief's revenue and to obtain his consent to the settlement. It has constantly happened that the rayats in Native States have resisted the arbitrary assessments of the Chiefs and have insisted as a solution of their difference on a settlement by the Survey Department. The Chief has agreed to this in the end on condition that he did not suffer in revenue. In no case has the settlement diminished the Chief's revenue—rather the contrary—as a systematic assessment on land according to its quality will always produce a larger revenue than an unsystematic arbitrary assessment, at the same time affording material relief to the less influential classes of cultivators who were certain to be suffering severely under such an assessment which was to the sole advantage of the more influential wealthy classes of landholders. Even though required under the settlement made to pay somewhat higher rates of assessment than those in force in adjacent Government territory, the settlement is still to the advantage of the rayat in the Native State as he thereby acquires security of tenure and freedom from liability to capricious enhancement of taxation."

3. Again, as regards the introduction of the rates, it has never been the practice to force survey rates on Inám villages or Native States. When the sanction of Government is obtained to apply survey rates to Government villages

the introduction of these rates takes place as a matter of course. But in the case of Inám villages, whether the rates have been sanctioned by Government or by the Commissioner of Survey under the authority of Government, the Inámdár's consent to the introduction of the rates is obtained before any steps are taken to announce them to his tenants. It is manifest that the only hope of the survey rates working successfully is that they should be worked with the consent of the Inámdár. In the case of Native States proposals are submitted to the Chief through the Political Agent worked out on maximum rates which appear to the Survey Commissioner to be fair and reasonable, and in nine cases out of ten hitherto the Chief has accepted them as they stand, knowing that he has had advice from the experienced adviser of the British Government and that the revenue interests of his State have been duly considered on a standard apart from that which the paramount power may feel itself able to accept in the interests of its wide territories and numberless tenants. If the Survey Commissioner were in any way to favour the Chief at the expense of his rayats, the Political Agent would at once protest, while the rates would have to be justified on any appeal being made to Government by the rayats themselves. I would call attention to the correspondence ending with Government Resolution in the Political Department, No. 1177, dated 27th February 1885. In this case the Survey Commissioner felt himself obliged in the interests of the Chief to put rates on the Sudhagad Táluka of the Pant Sacheo's State in excess of neighbouring British rates, and on petitions made by the cultivators had to justify his action to the satisfaction of Government. There are therefore complete safeguards on both sides.

4. (Question 2.) Government undertakes to lend the services of its officers and men to survey a Native State on the Chief of the State expressing his wish to have the survey and settlement extended to his territories, and the only condition made is that the pay and allowances of the officers and subordinates employed, as also all other expenditure incidental to the survey operations, are paid by the Chief himself. But in the case of Native Chiefs who expressed a wish before 1868 to have the survey operations extended to their villages a special exception was made in their favour, and the expenditure was defrayed by the British Government under Government Notification dated 9th June 1869. In the case of Inám villages, the survey is carried out at the expense of Government, on condition that if the Inámdár does not accept the survey rates which are offered him as the result of the operations, he will be called upon to pay the cost of such operations. Certain minor conditions are appended to the effect that the Inámdár shall entertain Village Officers and keep accounts and render statistical information. Government recognize the advantage of having a contented peasantry in the Inám villages scattered throughout British territory and the desirability of obtaining the accurate statistical information which without a survey and settlement it is impossible to obtain.

5. (Question 3.) Appendix A contains a list of villages of which the alienee has finally refused to accept the rates offered him and has been called upon to defray the expenses of the survey. The contingency is not of frequent occurrence, because hitherto it has been usual, as I have shown before in the case of an Inám village, if good reason can be shown, to offer the Inámdár rates slightly in excess of British villages actually contiguous though not in excess of rates prevailing in the locality. Some little concession of the kind has acted as a sop to many Inámdárs hesitating on account of loss of revenue to accept the rates first offered them and has induced them to agree to the introduction of the settlement even though the loss is not altogether made good.

6. As regards question 4, I am of opinion that the old system, under which the Survey Commissioner acted as adviser to the Native Chief, measured and classed his land and finally settled and introduced the rates for him, has hitherto been productive of great good. It has been specially successful in the case of the State in which the Chief is a minor or in which a joint administration exists.

The quiet and successful manner in which the old and unequal revenue systems have made way for a system of order and equity in such States as Kolhápur and Sávantvádi is sufficient proof of its success. But the majority of the Native States have already been settled and in those States that remain there is not the same probability of immunity from discontent and opposition. The few States still unsettled are principally those in which the Chiefs have been behind hand in accepting the improved system and in which the existing rates are higher as a rule than the Chief could hope to get with the half of survey rates. If the Chief is to be coaxed to accept survey rates it will only be by the imposition of rates in excess of those hitherto adopted by the Survey in the same part of the country with the certainty of the disheartenment and disappointment of the rayats. In the case of the Sudhagad Táluka quoted in paragraph 3 above the rayats had been deluding themselves with the hope that the Survey would fix maximum rates for the Chief on the level of those prevailing in the Kolába District which had been settled 30 years before, and I felt keenly that in the whole agitation which succeeded British officers were bearing the odium of the rayats' disappointment, while the Chief simply posed as an irresponsible agent; when it came to settling the Janjira State, where it appeared that rates, even higher by 50 per cent. than those in the neighbouring Kolába District, would not give the Chief the revenue which he was actually collecting, I felt that it would be better for the Survey Department to avoid unnecessary odium and recommended that the maps, with the measuring and classing registers, should be made over to the Chief by whose responsible officers, with the advice of the Political Agent, and of the Superintendent of Survey, if necessary, the maximum rates which are the keystone of the whole structure of the settlement should be fixed. This being done the rates could be worked out mechanically by a few Akar or assessment Kárkuns lent by the Superintendent and introduced by the Chief's own officials, leaving the rayats to ascribe any disappointment they felt at the rates not being quite on a level with British rates, to their own rulers who insist on higher demands. I still consider this course preferable, knowing, as I do, the condition of the States to be settled in future, the feelings of the population and the character of the Chiefs with whom we have to deal. I need scarcely say that the Survey Department has its hands full in carrying out the urgent programme of work before it and will be fully engaged in answering criticism regarding its own assessments in British territory without laying itself open to criticism in the case of Native States when the feelings of the people are not easily gauged and depend greatly on the personal administration of the Chief and his conduct towards his subjects. Under the system I have described, then, the Chief fixes maximum rates and the British Government can easily ascertain what relation they bear to the standard of rates adopted in neighbouring British territory without further interference by the Survey Department.

7. I have already mentioned above the advantages which result to the paramount power from having the alienated areas within its territory regularly mapped and surveyed, and have no doubt that the policy of sur-

veying and settling Inám villages free of cost has been directed as much by expediency from an imperial point of view as from a desire that the inhabitants of Inám villages should not be treated on a different system from other subjects of the Government because the revenue merely of the village happen to have been alienated.

The offer of a survey free of expense to the Inámdár is accompanied by conditions tending to good administration and the collection of statistics of the highest value to the Imperial Government. I do not think that the rules passed in 1851 and printed at page 539 of Nairne's Handbook require any modifications. If payment of the expenses of the survey and settlement of Inám villages is to be left to the Inámdárs, I fear that very little progress will be made in attaining the great desideratum of having all villages included within our territories managed on the same revenue system and with the same methods of keeping accounts and recording statistics.

Many of the Inámdárs are very poor and are only induced to have their villages surveyed by the temptation of the operations being conducted free of expense to them.

8. The difference between the Gujarát custom, as described in Mr. Bulkley's demi-official letter to the Honourable Mr. Richey of 23rd March last, and that prevailing in the Southern Marátha Country is merely one of form. It is true that in Gujarát the condition that if the Inámdár does not accept the survey rates he shall pay the cost of the survey has not hitherto been entered into, and Mr. Bulkley holds the opinion that the Inámdár, when he agrees to a survey, is pledged to accept the resulting rates. Hitherto the survey system has been introduced into four Gujarát villages only and the Inámdárs of those villages have made no objection to the acceptance of the rates offered them and their introduction has been effected without difficulty, but I feel sure that if at any time an Inámdár were to be dissatisfied with the proffered rates neither in Gujarát nor elsewhere would Government consider it politic to enforce their application against his will. I consider the insertion of the stipulation most necessary, and have directed the Deputy Superintendent to adopt the Southern Marátha Country form of agreement in future. The practice has not been assimilated because no agreement for the carrying out of a survey into Gujarát Inám villages has been entered into during my term of office.

9. I am asked how many Chiefs and Inámdárs have hitherto adopted the Bombay survey system and survey rates and the survey system without survey rates. I have already shown that the assessments of Native States are made on their own merits and no rates are offered to the Chiefs which are not survey rates and which cannot be defended on survey principles. They may be higher than those which have been introduced in British territories adjoining, if any such do adjoin, but they are none the less survey rates fixed and approved by the Department. In the same way Inámdárs are never offered the survey system without survey rates. Mr. Bulkley's remarks in his demi-official letter above quoted are somewhat misleading. The course being adopted is this: If the assessments resulting from the application of the maximum rates in force in villages contiguous to the Inám village are found to cause a decrease of revenue to the Inámdár and if he is not willing to undergo that loss, but protests against it, the 'endeavour' is made to get him to adopt the system by slightly raising the maximum rates so as to give him a little more revenue, taking care, however, not to exceed rates in force in villages in the neighbourhood and thereby

to cause discontent among his rayats. The 'endeavour' is made during the settlement of the assessments with the Inámdár after he has agreed to the survey of his village in order to prevent him from refusing the introduction of the system altogether and allowing the operations of the survey to go for nothing and the rayats to remain unbenefited by them. It is not made to induce Inámdárs to agree to the operations of the survey being extended to their villages, but to prevent them from refusing the system altogether when it is ripe for introduction. Appendix B * gives the few instances in which, since the Land Revenue Code came into force, a small increase has been made to the maximum rates ordinarily applicable to bring about the Inámdár's acceptance of the system. It will be seen that this step has been very cautiously taken and no increase made which, when the assessment of each field is graduated according to its classification, would be likely to give any idea of inequality.

Government Resolution No. 6386, dated 6th December 1880, has not been construed to confine the Survey Commissioner to imposing on Inám villages the same rates as those in villages *actually contiguous*, but it has been held to permit him, when he sees reason for it, to apply rates fixed for villages in the neighbourhood. An Inám village might have a market and the contiguous villages none, in which case it should be rated with neighbouring villages having the same advantages. I am doubtful, however, whether, considering the absence of any provision in the Land Revenue Code for the deputation by Government to any person of the authority to sanction settlement in any case, the Government Resolution No. 6386 quoted above can be held to be legal, notwithstanding the opinion of the Legal Remembrancer. Under the circumstances it will be advisable to obtain the sanction of Government to the maximum rates in the case of all isolated Inám villages until such time as the Code can be amended to provide for the deputation of authority. To meet the case of those villages for which rates have been sanctioned by the Survey Commissioner under the authority of the Government Resolution above quoted and Government Resolution No. 5921, dated 16th November 1878, since the Land Revenue Code came into force, I beg to submit (Appendix C)* a list of all such villages; a formal expression of Government sanction will be sufficient to place the settlements of these villages on a perfectly legal basis. With the exception of the villages shown in Appendix B, all the villages are settled on rates of villages immediately contiguous, while in each case following the directions of Government Resolution No. 4036, dated 12th July 1876, the statements will be in force up to the date of the expiration of the settlement in the bulk of the villages of the táluka to which it belongs.

10. I regret very much that some delay has occurred in the submission of this report. I thought it right to obtain from the several branches of the survey corrected lists of all villages for which rates had been sanctioned by the Survey Commissioner since the Land Revenue Code came in force. When these lists were received late in the rains, I found some difficulty in getting together the facts for this report from my not being in charge of the Survey Commissioner's office, and decided to postpone its submission until I resumed that charge. I therefore took up the subject when I was relieved of the office of Commissioner, N. D., and trust I have answered the several queries to the satisfaction of Government.

(Signed) T. H. STEWART,
Survey Commissioner.

* Not printed.

APPENDIX A.

PARDI LANDS IN RATNA'GIRI.

Revenue Survey and Assessment, Ratnágiri.

No. 983.

REVENUE DEPARTMENT.

Bombay Castle, 1st February 1896.

Memorandum from the Commissioner, S. D., No. 94, dated 11th January 1896—Submitting, with reference to paragraph 11 of his letter No. 2885, dated 6th August 1895, together with its accompaniments, the following letter from the Survey Commissioner and Director of Land Records and Agriculture, No. A.—3879, dated 23rd December 1895 :—

"I have the honour to inform you that in 1887 the Superintendent, Konkan Revenue Survey, raised the question whether 'Pardi' lands in the Ratnágiri District should be measured by the Survey Department or by the Circle Inspectors' staff when introduced.

"A reference was made to the Director of Agriculture, with intimation that the question would be referred to Government on receipt of the Director's opinion. The then Director, Mr. J. A. Baines, temporarily filed the papers pending orders as to the introduction of the Inspectors.

"Nothing has been done. It is clear that the Survey Department cannot now go back to Ratnágiri.

"The point has again been raised by the Superintendent, Land Record and Agriculture, S. D., and some correspondence* has taken place.

* Letter No. 573, from Superintendent, Land Records and Agriculture, dated 19th July 1895.
Endorsement No. A.—2920, dated 21st September, from this office.
Endorsement No. 4001, dated 23rd October, from the Collector of Ratnágiri.

"2. It is certain that there are Pardi lands which are liable to assessment at the pleasure of Government, and that but for the reference of 1887 they would probably have, as in other districts, been measured and assessed, where assessable, by the Konkan Survey. But such lands are comparatively rare because regular village sites are rare. In the district of Ratnágiri the cultivators live largely in homesteads scattered about the lands. At the survey the agricultural land surrounding and including such homesteads was measured and the area covered by houses and yards deducted as 'pôt kharáb.' In such cases nothing more remains to be done, but there is, as estimated, an area of about 10,000 acres in the whole district of village sites, which may contain, and certainly in places do contain, assessable 'Pardis.' A rough estimate has been made that the area of assessable Pardi may reach 2,000 acres. This seems to me very high in proportion to the whole area of sites, due consideration being given to the fact that a deduction must be made for all Pardis below 5 gunthas which are exempt under standing orders.

"3. Mr. Muir-Mackenzie recently wrote to the Collector of Ratnágiri relating the facts and intimating his readiness to propose to Government that no steps to measure off the Pardis should be made on the ground that

the estimated revenue would probably not exceed Rs. 500, and that for such a sum it would be unwise to harass the people and occupy the time of the Inspectors. The Collector concurred, but suggested that the measurement might be made for each táluka as it comes up for revision of rates. Already proposals for revision of rates have been submitted with respect to Mandangad Petha.

"4. It appears to me that it would not be reasonable to summarily forego the possible revenue on Pardis without ascertaining the facts more correctly. It will be a simple matter to ask Government to reserve the question of Pardis in sanctioning the revised rates. Meantime the Circle Inspectors may be instructed to make the complete boundary mark inspection first in those villages where there are village sites and possibly Pardi lands, and to include in the inspection a record of Pardis with the name of each occupant and the measurement of each Pardi which may appear to be in area larger than 5 gunthas, putting an approximate eye estimate of Pardis clearly not above 5 gunthas. The Collector, on receipt of the Pardi record, could then pass orders for assessment year by year till the whole of the Pardis are disposed of, or, with your sanction, keep the lists till the work is done and then assess all, liable to assessment, or not as you may direct.

"* * * *"

the Commissioner adding as follows :—

"2. In his No. A.—2920, dated the 21st September last, Mr. Muir-Mackenzie, as Acting Survey Commissioner and Director of Land Records and Agriculture, estimates the total area of village sites in the whole district of Ratnágiri at not more than 10,000 acres and the proportion of this assessable as Pardi at not more than 2,000 acres, yielding a probable annual revenue of Rs. 500, taking the maximum area of revenue-free Pardi land at 5 gunthas in each case. The Survey Department have left the district and it is clear that they cannot now go back there for the purpose of measuring and assessing the Pardi lands. The work of measurement and assessment of the lands in question must therefore be performed by the only agency available, viz., that of Circle Inspectors. Mr. Muir-Mackenzie doubts, however, whether the work would be efficiently done by the Circle Inspectors. In fact, he is opposed to the proposal for re-opening the question of the assessment of Pardi lands. In his opinion it is most questionable whether, in order to procure the small sum, it would be worth the tedious labour entailed on the Circle Inspectors and the Revenue establishments or the harassment which would be inflicted upon the people. Mr. Ozanne, on the other hand, remarks that it would not be reasonable to summarily forego the possible revenue on Pardis without ascertaining the facts more correctly. He therefore proposes that Government may be asked to reserve the question of Pardi lands in sanctioning the revised rates, and that meantime the Circle Inspectors may be instructed to make a record of Pardi lands with the name of each occupant and the measurement of each Pardi which may appear to be in area larger than 5 gunthas, and that when this has been done the Collector should pass orders as proposed by Mr. Ozanne, subject to the approval of the Commissioner, for assessment year after year till the whole of the Pardi lands are disposed of. This appears to be a reasonable and practical proposal, and the Acting Commissioner, S. D., recommends that it should be sanctioned."

RESOLUTION.—The proposals made by the Survey Commissioner and Director of Land Records and Agriculture in paragraph 4 of his letter No. A.—3879, dated 23rd December 1895, which are concurred in by the Commissioner, S. D., are approved and sanctioned.

G. S. CURTIS,
Under Secretary to Government.

Rules relating to the measurement and assessment of Pardi land in the Ratnágiri District.

(1) By "Pardi" land shall be understood only land surrounding dwellings and houses within the village site.

Note.—Enclosures in the fields attached to a cultivator's house have already been dealt with by the Survey Department and do not come within the scope of the present orders.

(2) All Pardi land, whether it be warkas, rabi, rice or garden, shall be measured off, if above 5 gunthas and in the usufruct of one individual or joint family, and the name of the Wahiwatdár shall be recorded. Pardi numbers which are clearly below 5 gunthas shall be left unmeasured.

(3) Pardi land in the usufruct of one individual or joint family shall be measured together with the houses and out-houses as one Pardi number, and out of the total area obtained, the necessary deductions for buildings, wells, &c., shall be made as 'pôt kharáb.' All measured Pardi numbers shall be demarcated with stones, one at each corner.

(4) If a Pardi number contains different kinds of land, such as garden, rice, &c., the area of each kind of land shall be measured and recorded, but separate pôt numbers of each class of land must not be made.

(5) The sketches of measured Pardi numbers shall be drawn in a Special Kshetra book, and if finally assessed, shall be entered at end of the súds after "survey numbers" under a separate serial number, the serial numbers being styled Pardi No. 1 etc.

(6) Where the Circle Inspector is ordered to measure Pardis under these rules, each for his own circle, he shall place those villages in the circle which have village sites first on the list of villages required by Rule 5, Chapter III, of the Circle Inspector's Rules.

(7) The following statement of Pardi numbers measured under these rules shall be drawn up for each village separately and submitted to the District Survey Office for scrutiny with the field-book:

Serial No.	Whole area within the compound of one individual or joint family.	Pôt Kharáb on account of building, well, and the like.	Remaindor Pardi area.	Occupant's name.	Remarks.
1	2	3	4	5	6

(8) On receipt of the Collector's orders the District Inspector shall cause the Pardis so measured to be classed and assessed under the maximum rate and under the rules in force and shall report to the Collector through the Divisional Superintendent Land Records and Agriculture for sanction to enter the Pardi land in the Village Register as assessable, provided that no such land shall be assessed till after the introduction of a revision settlement in the táluka and village concerned.

"His Excellency the Governor in Council is pleased to rule that the rates sanctioned in paragraph 10 of Government Resolution No. 3619,[1] dated 4th May 1896, do not apply to the Pardi lands of the Mandangad Petha, which should be dealt with in accordance with the orders passed in Government Resolution No. 983,[2] dated 1st February 1896." (G. R. No. 4307, dated 30th May 1896, R. D.)

[1] See Mandangad Revision Settlement Selection, page 87.
[2] *Vide* page i @ iii, *supra*.

APPENDIX B.

Rules on the subject of Treatment of Pardi (Wada) lands at the Revision Survey.

DECCAN.

[1] Rule 1.—All Pardi land is to be measured according to section 3, para 60, of the printed Revenue Survey Rules.

Rule 2.—Any dry-crop Pardi land on which assessment is paid, and is more than 10 gunthas in area, must be measured as a Pardi number. If less than 10 gunthas in area, it is not to be noticed, no matter whether it pays assessment or not.

Rule 3.—If Pardi land is met with on which rice or garden crops are grown, and it is above 5 gunthas in area, it must be measured as a Pardi number, whether the land pays assessment or not.

* * * * * *

Rule 5.—Land included by the Revenue Survey in the village site (gaonthán) is not to be made into new Survey numbers, but will continue to be included in the village site. This does not apply to Pardi numbers, which will be measured according to the orders relating to the measurement of these numbers. (Extract Rules 1, 2, 3, and 5 from Section I, Chapter III, Page 6, Deccan Revision Survey Measuring Rules.)

KONKAN.

Pardi lands—that is, enclosures attached to dwellings within the site of the village—should be measured off as Pardi numbers wherever such lands in possession of one individual are of or above 5 gunthas in area. The maximum admissible area of unassessed Pardi land must be considered to be 5 gunthas.

Pardi numbers are not to be shown on the village maps, but should be drawn in the sketch of the village sites in the Kshetra-book and Súd, just in the same manner as Phalni tukras are shown in the sketch of Varkas numbers. The Pardi numbers should bear separate serial numbers, and should be shown at the end of Books and Súds. (Rule 48, from Chapter IV, page 7, Karjat Revision Survey Rules.)

Pardi numbers in village sites of whatever description should all be measured in accordance with Rule 48 of the Karjat Revision Survey Rules. (Rule 17 Supplementary Konkan Rivision Survey Rules.)

Classification.

Pardi numbers should be classed according to the rules applicable for rice, garden, or warkas as the case may be. (Extract from Rule 68, Chapter XIII, page 25, Konkan Classification Rules.)

GUJARA'T.

Wada lands.—Where wádas of 10 gunthas or more have not been separately measured, they shall be made into wáda survey numbers, whether paying assessment or not. Existing wáda survey numbers of less than 10 gunthas in area, whether paying assessment or not, shall not be cancelled, except at the request of the occupant. (Extract Rule 2, from Chapter IV, Gujarát Revision Survey Rules, page 6.)

G. R. No. 3181, dated 23rd April 1883, and G. R. No. 8293, dated 12th November 1883.

[1] See footnote to Rule 1, Chapter III, of Appendix C. to Chapter I. Historical Summary, Part I. Measurement.

APPENDIX C.

KACHA (OR WADA) LANDS IN SURAT.

"The 'Kacha' lands of Bárdoli are, on the whole, very dissimilar to the 'Vada' lands of North Gujarát. They are clearly described in paragraph 25 of Mr. Rogers' remarks on the original report which will be found in the printed correspondence accompanying this. The existence of the kinds (*b*) and (*c*) is, it appears to me, almost entirely due to the gipsy-like instincts of the Kali Paraj, which prevent them from living in large communities. One local cause has certainly nurtured these instincts for ages, and that is the more than liberal way in which nature has endowed these districts with the means of intoxication in the date trees. Before the present strict Abkári régime began, the ordinary condition of these people was one of intoxication, and as their houses were built of such combustible materials as dry twigs and leaves, they naturally preferred to live in isolation. But even out of this evil has good resulted, both from a sanitary as well as from an agricultural point of view. I would therefore uphold Mr. Rogers' settlement of the 'Kacha' question. The maximum area that has been allowed free is one acre, and as in Kapadvanj free Vádas of this area were confirmed by Government, the same treatment should be extended to Bárdoli. When all the requisite details regarding kacha numbers have been collected, a separate report will be submitted." (Extract from para 64 of Mr. T. R. Fernandez's letter No. 1228 of 2nd December 1895, Bárdoli Compilation.)

"I also support the proposal regarding the treatment of 'Váda' lands on the Kaira precedent." (Extract from para. 34 of the Survey Commissioner's letter Nos. 435, dated 19th February 1896, Bárdoli Compilation.)

"Mr. Fernandez's proposals regarding the continuance of the concession granted at the original settlement regarding Váda lands are approved; but the submission of the report promised by him in his paragraph 64 will be awaited." (Extract of para. 10 from G. R. No. 713, dated 28th January 1897.)

Government Resolution No. 4532 of 16th June 1897.

Letter from the Deputy Superintendent, Gujarát Revenue Survey, No. 224, dated 10th March 1897:—

"With reference to your endorsement No. S—195 of the 5th February 1897, forwarding Government Resolution No. 713 of 1897 relating to the revision survey settlement of the Bárdoli Táluka, I have the honour to submit a statement showing the number and area of kuchas within the village sites in excess of ten gunthas left unmeasured at the time of the revision survey in the tálukas of the Surat District, in which revision operations have been completed. It appears from the detailed reports received from the Mámlatdárs that in Bárdoli only are there any such kachas of over one acre which have not been measured. In Chikhli and Jalálpur there are a certain number measuring more than ten gunthas and less than one acre; in Chorási and Olpad there are none. In Bulsár and Párdi the measurement of all vádas omitted at the time when the revision measurement was in progress is being carried out by the classing parties now at work there.

"2. It will be seen from the appended statement that if all the vádas over ten gunthas are to be measured it will be necessary to send measurers to

the tálukas for the special purpose. It is estimated that allowing for all contingencies there is work for one measurer for 188 days in Bárdoli, for 15 days in Chikhli, and for 133 days in Jalálpur. If only the vádas in excess of one acre are to be measured, the work in Bárdoli could be done by a general duty kárkun or by one measurer specially deputed in a few days. It will be seen that there are eleven cases of vádas measuring more than one acre. It will be necessary to class these vádas for the purpose of assessing the excess and this can be easily arranged. It will not, I imagine, be considered necessary to class those that measure less than an acre.

"3. The total area of kacha land in the Bárdoli Táluka, according to the current settlement, is 383 acres, assessed at Rs. 1,046. This includes all three classes of kachas both within and without the village site. As stated in my No. 487 of the 7th May 1896, the kachas outside the village were measured at the original survey but not demarcated, and having regard to the very small number of kachas measured within the village site, the Mámlatdár's statement repeated by me that a large number were not dealt with at that time must, I think, be correct. It is impossible to believe that nearly all the kachas of class (*a*) have been enclosed since then. The proceedings of the original settlement are not forthcoming to show precisely the nature of each kacha and under which of the rules it was granted. The original statement was burnt in the Survey fire and no copy is to be found at the táluka. Instructions seem necessary as to whether the kachas granted free of assessment under Messrs. Rogers' and Prescott's rules are to be confirmed or whether any fresh enquiry is necessary. The Government Resolution under which the settlement was made is printed on pages 96-97 of the Bárdoli Revision Settlement Compilation. Paragraph 4 of that Resolution is to the effect that 'the rules suggested in paragraphs 25 to 28 for the treatment of kacha lands are approved.' The rules in question are printed on pages 88-89 of the same compilation. As paragraphs 27 and 28 considerably modified Major Prescott's proposals contained in paragraph 25, it is to be presumed that Mr. Rogers' proposals were carried out. Paragraphs 27 and 28 make the existence of a permanent building or residence of the occupant of the land or his servants or of the use of the ground for storing crops essential to the grant of kacha. But whether it is the case that the rule was not strictly carried out, or whether the buildings have been removed since, kachas are apparently to be found in Bárdoli, on which there are no buildings which are not used for the storing of crops or as the living place of servants and cattle, but are permanently cultivated. There seems no reason why such kachas should now be allowed free of assessment. Those kachas to which the original conditions still apply should be confirmed.

"4. In paragraph 10 of Government Resolution No. 713 of the 28th January 1897, Mr. Fernandez's proposals as regards 'váda' lands are sanctioned. I have the honour to enquire whether this expression is intended to include all three kinds of kacha."

Letter from the Deputy Superintendent, Gujarát Revenue Survey, No. 13, dated 7th April 1897:—

Bárdoli 'kachás.'

"In continuation of my No. 224 of the 10th March 1897 on the subject noted in the margin, I have the honour to state that since writing that letter I have ascertained that the absence of the proceedings of the settlement of these lands under Messrs. Prescott and Rogers' rules is due to the fact that no such settlement ever took place. I forward herewith a vernacular correspondence between the Mámlat-

dár of Bárdoli, the Mahálkari of Válod, and myself, from which it will be seen that the authority for the enjoyment of the present kachas is a circular of Mr. Shambhuprasád's dated seven months prior to the Government Resolution which sanctioned Messrs. Prescott and Rogers' rules. It must, I think, be admitted as certain that the enquiry contemplated under these rules never took place and that the settlement merely amounted to a confirmation of existing kachas up to one acre.

"2. Under these circumstances I have the honour to ask for instructions as to the course to be pursued. A detailed enquiry such as would have been comparatively easy 30 years ago would probably be very difficult at the present time. The evidence that would then have been forthcoming as to the nature of the kacha will now in all probability be very difficult to obtain. The only record is a list of kachas in each village which for the most part does not distinguish the precise nature of each. It is, I think, questionable whether the advantage to be gained by a detailed enquiry at the present time would be commensurate with the discontent that would be caused.

"3. Whether an enquiry and settlement on the lines originally contemplated is undertaken or not, it is necessary to decide whether the kachas on the village site of over ten gunthas are to be measured and assessed, or only the kachas of over an acre. Government have in paragraph 10 of Government Resolution No. 713 of the 28th January 1897 sanctioned the continuance of the enjoyment of 'vádas' not exceeding one acre free of assessment. The necessity of measuring and assessing vádas of less than that area is not very apparent. As regards kachas of this nature of which there is no official record in the village books, but which have up to the present been enjoyed rent free, special orders are, I think, required. In Kapadvanj and Thásra, where the one acre limit has been fixed, no such vádas have been assessed when their area has not exceeded one acre."

the Survey Commissioner adding as follows:—

"2. In paragraph 64 of his report on the revision settlement of the Bárdoli Táluka Mr. Fernandez recommended the confirmation of the treatment of kachas and vádas proposed at the original settlement by Mr. Rogers and approved by Government in their orders on that settlement. Mr. Fernandez's proposal was, as I understand, accepted by Government in its entirety, although in paragraph 10 of the orders quoted in paragraph 1 of this report only the word 'váda' was employed and not the word 'kacha.' The 'váda' is identical with the kacha of class (*a*) mentioned by Captain Prescott and Mr. Rogers in the passage printed at page 88 of the Bárdoli Compilation.

"3. Now in making the enquiries necessary to carry the orders of Government into effect the Deputy Superintendent has discovered that the settlement sanctioned by Government was not acted on. The distinguishing part of that settlement was that all vádas, *i.e.* class (*a*) kachas, were to be granted free up to one acre, but kachas of classes (*b*) and (*c*) were to be specially treated according to the history and nature of the particular kacha. What has actually happened is that all vádas and kachas alike have been enjoyed free up to one acre and the excess areas assessed.

"4. There are the following questions for determination —

(1) Whether the enquiry that ought to have been made in 1866 shall be made now?

(2) Whether vádas smaller in area than one acre shall be assessed ?

(3) Whether if they are not to be assessed they shall be measured ?

"5. I can see no reason for recommending a reconsideration of the existing order which expressly accepts the proposal to allow free up to one acre all vádas, *i.e.* the lands described by Captain Prescott as kachas of class (*a*), page 88, Bárdoli Selection.

"6. It was decided by Mr. Ozanne after much deliberation that the vádas under one acre in area had better be measured, whether they pay assessment or not. I would recommend adherence to this decision, but allow the measurement to be done by Circle Inspectors after the completion of the settlement. Pardi numbers in the district of Ratnágiri are being similarly measured by the Circle Inspectors. It is unnecessary to class the vádas under one acre in area unless they are to be assessed.

"7. Lastly, I agree with the Deputy Superintendent in recommending that the inquiry which ought to have been made in 1866 should not be re-opened now. The financial benefit to Government from so doing is not likely to be large, since all kachas in excess of one acre are assessed. The re-opening of the question, believed to be settled, is likely, as the Deputy Superintendent says, to create some discontent, and the facts will be difficult to ascertain."

Memorandum from the Commissioner, N. D., No. 2130, dated 25th May 1897—Submitting the above ; and intimating concurrence in the views expressed by the Survey Commissioner and Director of Land Records and Agriculture.

Memorandum from the Survey Commissioner and Director of Land Records and Agriculture, No. S.—810, dated 26th May 1897.

RESOLUTION.—Government concur in the views expressed by the Survey Commissioner and Director of Land Records and Agriculture in paragraphs 5—7 of his letter No. S.—757, dated 17th May 1897, and supported by the Commissioner, N. D.

(Signed) A. M. T. JACKSON,
Under Secretary to Government.

APPENDIX A. TO CHAPTER XII

Rules for the Assessment of Motasthal Gard and Násik and Southern Marátha Co

66

With the view of insuring in the Poona and N Country Surveys a uniform system of assessing following rules are issued for guidance, and are to all former orders on the subject.

1. Land under wells assessed by the former sc... increase of 4 annas per acre, including position†; such increase is to be added to the soil classification (the soil classification, that is, without "chads"), but is in no case to be allowed to raise it above 18 annas. Increase for alluvial and for benefit from percolation‡ (well class) is to be superadded, where applicable, to the "bhág annas" obtained as above.

†Graduated as in Table B attached.

‡*Vide* Table A attached.

2. No increase or decrease on account of proximity to, or distance from, the village site will be applied to lands irrigated from wells, whether formerly assessed or not.

3. To enable the Superintendent to carry out the above, the Motasthal "Bágáyat Takta" will show the "bhág annas" (in column 15) as below—

Soil alone ...	...	...	...	...
Position class	...	...	...	...
Alluvial increase	...	...	...	...

—and the following examples show the manner in which the assessment is to be calculated:

Example I.

Unassessed Well, 1st class, for Percolation.

Classer's entry in column 15 of "Bágáyat Takta."

	As.	p.
Soil alone	12	0
Position class	1	0
Alluvial increase	1	0

By Superintendent.—The soil classification being above Re. 0-10-1 the further increase to be imposed on account of the benefit of percolation into the well is 6 annas [*vide* Table A] which makes the classification rate Rs. 1-4-0. Referring to Table C, opposite to this rate in the column of sanctioned rates, Rs. 1-8-0 (supposed for example sake to be the sanctioned rate of the village), the final assessment rate is found to be Rs. 1-14-0.

Example II.

Assessed Well, 1st class, for Percolation.

Classer's entry in column 15 of "Bágáyat Takta."

	As.	p.
Soil alone	13	0
Position class	2	0
Alluvial increase	2	0

By Superintendent.—The position class is here to be exchanged for the annas increase on account of the land being irrigated under an assessed well. [*Vide* Table B] 13 + 4 = 17 annas. On this is to be added the alluvial increase and 6 annas for percolation, which makes the classification rate 25 annas; opposite this rate in Table C in the Rs. 1-8-0 column the final assessment rate is found to be Rs. 2-5-0 for this number.

EXAMPLE III.

Assessed Well, 2nd class, for Percolation.

Classer's entry in column 15 of "Bágáyat Takta."

	As.	p.
Soil alone	15	0
Position class	2	0
Alluvial increase	4	0

By Superintendent.—In this case also the position class is to be exchanged for the 4 annas increase on account of the well being formerly assessed, but only 3 annas can be added as the "bhág annas" must not be raised over 18 annas; on this is to be added the alluvial increase 4 annas, and 4 annas on account of the 2nd class percolation, which will bring the classification rate to Rs. 1-10-0; opposite this rate in the Rs. 1-8-0 column of Table C the final assessment rate for the number is found to be Rs. 2-7-0.

EXCEPTION.

4. Where, as may rarely happen, the garden land dealt with is included in the same number with dry-crop land bearing the same soil classification, but the final assessment rate of which works out higher than the garden rate under these rules, the same rate is to be taken for the garden land as for the dry-crop. The necessity, if any, for the alteration will at once appear at the time of entering the garden rates from the "Bágáyat Takta" into the "Darwari" and "Akarband," and should then be made.

EXAMPLE.

Assessed Well, 3rd class, for Percolation.

Classer's entry in column 15 of "Bágáyat Takta."

	As.	p.
Soil alone	15	0
Position class	2	0
Alluvial increase	0	0

Here Position class will be exchanged for the 4 annas increase on account of irrigation from an Assessed Well, and there being no increase for alluvial, or for Percolation, the classification rate will be 18 annas, which, at a sanctioned rate for the village of Rs. 1-8-0, will give, by Table C, a final assessment rate of Rs. 1-11-0. On proceeding to enter this rate in the "Darwari," it appears that the remainder of the number is dry-crop, having a classification rate with Position class of 16 annas which, by the ordinary dry-crop jantri, getting increase for proximity to the village, works out to a final assessment rate of Rs. 1-12-0, or 1 anna higher than the garden rate on similar land in the same number. Here, to avoid the anomaly of assessing garden land at less than the dry-crop rate for adjacent land exactly similar, the dry-crop rate, Rs. 1-12-0, is to be adopted for the garden land also, and entered accordingly in the "Darwari" and "Akarband."

TABLE A.

For all Wells.

Increase to be given to the soil classification on account of actual advantages enjoyed from percolation.

Soil classification.	1st Well class. Lands within two chains.	2nd Well class. Lands above 2 and within 5 chains.
	Of a large Irrigational work, large Government Tank, or First class Canal leading from a "Paka" "Bandhára."	
As. As. p.		
From 16 to 10 1 ...	6	4
Do. 10 to 7 1 ...	5	3
Do. 7 to 4 1 ...	4	2

TABLE B.

For Assessed Wells only.

Increase to be given, including Position Class, in no case raising the soil "Bhág annas" of the garden land beyond 18 annas.

Soil classification.	Increase to be given.
As. As. p.	
From 16 to 10 1 ...	4
Do. 10 to 7 1 ...	3
Do. 7 to 4 1 ...	2

To determine the

Classification rates.	Rs. 1-2.	Rs. 1-4.	Rs. 1-6.	Rs. 1-8.	Rs. 1-10.	Rs. 1-12.
Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
1 12 0	1 15	2 3	2 6	2 10	2 13	3 1
1 11 6	1 15	2 3	2 6	2 9	2 13	3 0
1 11 0	1 14	2 2	2 5	2 8	2 12	2 15
1 10 6	1 14	2 1	2 4	2 8	2 11	2 14
1 10 0	1 13	2 0	2 4	2 7	2 10	2 13
1 9 6	1 13	2 0	2 3	2 6	2 9	2 13
1 9 0	1 12	1 15	2 2	2 5	2 9	2 12
1 8 6	1 12	1 15	2 2	2 5	2 8	2 11
1 8 0	1 11	1 14	2 1	2 4	2 7	2 10
1 7 6	1 10	1 13	2 0	2 3	2 6	2 9
1 7 0	1 10	1 13	1 15	2 2	2 5	2 8
1 6 6	1 9	1 12	1 15	2 2	2 5	2 7
1 6 0	1 9	1 11	1 14	2 1	2 4	2 6
1 5 6	1 8	1 11	1 14	2 0	2 3	2 6
1 5 0	1 8	1 10	1 13	1 15	2 2	2 5
1 4 6	1 7	1 10	1 12	1 15	2 1	2 4
1 4 0	1 6	1 9	1 11	1 14	2 0	2 3
1 3 6	1 6	1 8	1 11	1 13	2 0	2 2
1 3 0	1 5	1 8	1 10	1 12	1 15	2 1
1 2 6	1 5	1 7	1 9	1 12	1 14	2 0
1 2 0	1 4	1 6	1 9	1 11	1 13	1 15
1 1 6	1 4	1 6	1 8	1 10	1 12	1 15
1 1 0	1 3	1 5	1 7	1 9	1 12	1 14
1 0 6	1 3	1 5	1 7	1 9	1 11	1 13
1 0 0	1 2	1 4	1 6	1 8	1 10	1 12
0 15 6	1 1	1 3	1 5	1 7	1 9	1 11
0 15 0	1 1	1 3	1 4	1 6	1 8	1 10
0 14 6	1 0	1 2	1 4	1 6	1 8	1 9
0 14 0	1 0	1 2	1 3	1 5	1 7	1 8
0 13 6	0 15	1 1	1 2	1 4	1 6	1 8
0 13 0	0 15	1 0	1 2	1 3	1 5	1 7
0 12 6	0 14	1 0	1 1	1 3	1 4	1 6
0 12 0	0 13	0 15	1 0	1 2	1 3	1 5
0 11 6	0 13	0 14	1 0	1 1	1 3	1 4
0 11 0	0 12	0 14	0 15	1 0	1 2	1 3
0 10 6	0 12	0 13	0 14	1 0	1 1	1 2
0 10 0	0 11	0 12	0 14	0 15	1 0	1 1
0 9 6	0 11	0 12	0 13	0 14	0 15	1 1
0 9 0	0 10	0 11	0 12	0 13	0 15	1 0
0 8 6	0 10	0 11	0 12	0 13	0 14	0 15
0 8 0	0 9	0 10	0 11	0 12	0 13	0 14
0 7 6	0 8	0 9	0 10	0 11	0 12	0 13
0 7 0	0 8	0 9	0 9	0 10	0 11	0 12
0 6 6	0 7	0 8	0 9	0 10	0 11	0 11
0 6 0	0 7	0 7	0 8	0 9	0 10	0 10
0 5 6	0 6	0 7	0 7	0 8	0 9	0 10
0 5 0	0 6	0 6	0 7	0 7	0 8	0 9
0 4 6	0 5	0 6	0 6	0 7	0 7	0 8
0 4 0	0 4	0 5	0 5	0 6	0 6	0 7
0 3 6	0 4	0 4	0 5	0 5	0 6	0 6
0 3 0	0 3	0 4	0 4	0 4	0 5	0 5
0 2 6	0 3	0 3	0 3	0 4	0 4	0 4

C.

rate of Motasthal Garden lands.

rates.

Rs. 2-0.	Rs. 2-2.	Rs. 2-4.	Rs. 2-6.	Rs. 2-8.	Rs. 2-10.	Rs. 2-12.	Rs. 2-14.	Rs. 3-0.
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
3 8	3 11	3 15	4 2	4 6	4 9	4 13	5 0	5 4
3 7	3 10	3 14	4 1	4 5	4 8	4 12	4 15	5 2
3 6	3 9	3 13	4 0	4 3	4 7	4 10	4 14	5 1
3 5	3 8	3 12	3 15	4 2	4 6	4 9	4 12	4 15
3 4	3 7	3 10	3 14	4 1	4 4	4 7	4 11	4 14
3 3	3 6	3 9	3 13	4 0	4 3	4 6	4 9	4 12
3 2	3 5	3 8	3 11	3 14	4 2	4 5	4 8	4 11
3 1	3 4	3 7	3 10	3 13	4 0	4 3	4 6	4 9
3 0	3 3	3 6	3 9	3 12	3 15	4 2	4 5	4 8
2 15	3 2	3 5	3 8	3 11	3 14	4 1	4 4	4 6
2 14	3 1	3 4	3 7	3 9	3 12	3 15	4 2	4 5
2 13	3 0	3 3	3 5	3 8	3 11	3 14	4 1	4 3
2 12	2 15	3 1	3 4	3 7	3 10	3 12	3 15	4 2
2 11	2 14	3 0	3 3	3 6	3 8	3 11	3 14	4 0
2 10	2 13	2 15	3 2	3 4	3 7	3 10	3 12	3 15
2 9	2 12	2 14	3 1	3 3	3 6	3 8	3 11	3 13
2 8	2 10	2 13	2 15	3 2	3 4	3 7	3 9	3 12
2 7	2 9	2 12	2 14	3 1	3 3	3 6	3 8	3 10
2 6	2 8	2 11	2 13	2 15	3 2	3 4	3 7	3 9
2 5	2 7	2 10	2 12	2 14	3 1	3 3	3 5	3 7
2 4	2 6	2 8	2 11	2 13	2 15	3 1	3 4	3 6
2 3	2 5	2 7	2 10	2 12	2 14	3 0	3 2	3 4
2 2	2 4	2 6	2 8	2 10	2 13	2 15	3 1	3 3
2 1	2 3	2 5	2 7	2 9	2 11	2 13	2 15	3 1
2 0	2 2	2 4	2 6	2 8	2 10	2 12	2 14	3 0
1 15	2 1	2 3	2 5	2 7	2 9	2 11	2 13	2 14
1 14	2 0	2 2	2 4	2 5	2 7	2 9	2 11	2 13
1 13	1 15	2 1	2 2	2 4	2 6	2 8	2 10	2 11
1 12	1 14	1 15	2 1	2 3	2 5	2 6	2 8	2 10
1 11	1 13	1 14	2 0	2 2	2 3	2 5	2 7	2 8
1 10	1 12	1 13	1 15	2 0	2 2	2 4	2 5	2 7
1 9	1 11	1 12	1 14	1 15	2 1	2 2	2 4	2 5
1 8	1 9	1 11	1 12	1 14	1 15	2 1	2 2	2 4
1 7	1 8	1 10	1 11	1 13	1 14	2 0	2 1	2 2
1 6	1 7	1 9	1 10	1 11	1 13	1 14	2 0	2 1
1 5	1 6	1 8	1 9	1 10	1 12	1 13	1 14	1 15
1 4	1 5	1 6	1 8	1 9	1 10	1 11	1 13	1 14
1 3	1 4	1 5	1 7	1 8	1 9	1 10	1 11	1 12
1 2	1 3	1 4	1 5	1 6	1 8	1 9	1 10	1 11
1 1	1 2	1 3	1 4	1 5	1 6	1 7	1 8	1 9
1 0	1 1	1 2	1 3	1 4	1 5	1 6	1 7	1 8
0 15	1 0	1 1	1 2	1 3	1 4	1 5	1 6	1 6
0 14	0 15	1 0	1 1	1 1	1 2	1 3	1 4	1 5
0 13	0 14	0 15	0 15	1 0	1 1	1 2	1 3	1 3
0 12	0 13	0 13	0 14	0 15	1 0	1 0	1 1	1 2
0 11	0 12	0 12	0 13	0 14	0 14	0 15	1 0	1 0
0 10	0 11	0 11	0 12	0 12	0 13	0 14	0 14	0 15
0 9	0 10	0 10	0 11	0 11	0 12	0 12	0 13	0 13
0 8	0 8	0 9	0 9	0 10	0 10	0 11	0 11	0 12
0 7	0 7	0 8	0 8	0 9	0 9	0 10	0 10	0 10
0 6	0 6	0 7	0 7	0 7	0 8	0 8	0 9	0 9
0 5	0 5	0 6	0 6	0 6	0 7	0 7	0 7	0 8

THE

APPENDIX B. TO CHAPTER XII. SECTION I.

SUBSOIL WATER CLASSIFICATION RULES AND SCALES AS APPLIED TO GUJARÁT DISTRICTS.

1. With a view to carry out in the Jhálod Táluka of the Panch Mahals the principle* sanctioned by Government Resolutions noted in the margin, the following rules and the scale of values were framed:—

* Of abandoning the special water-rates on lands actually irrigated from wells, and in lieu thereof taxing subsoil water advantages by a scarcely noticeable increase of the soil rates, on the land possessing such advantages (paragraph 32, Government Resolution No. 2619, dated 26th March 1884).

Rules for the Classification of Lands with facilities for irrigation in Tálukas of Jhálod and Dohad, Panch Mahals.

1. Lands having facilities for irrigation are those tracts which lie low and are situated on and also inland from the banks of streams, and which have built or unbuilt wells sunk in them, and use or can use the water of streams by means of *dhekudis* and thereby irrigate or can irrigate larger or smaller areas for crops of wheat, gram, onions, and occasionally sugarcane. Such a tract may now and then be met with at a considerable distance from any stream, and apparently independent of a stream for the presence of water below the surface at a moderate depth. Even though in a tract of any of the kinds specified no *dhekudis* have yet been used and no wells have yet been sunk and no irrigated crops have yet been raised, yet, if it appears (judging from the lie and level of the land and the nature of the soil) that *dhekudis* can be used and wells for irrigation can be sunk with more or less probability of water being got at depths not exceeding thirty feet, such tract must be considered to have facilities for irrigation and the survey numbers in it classed according to the rules which follow and the scales drawn up.

2. Streams which afford facilities for irrigation by *dhekudis* are of three orders of merit—No. 1, No. 2, and No. 3—according to the subjoined definitions:—

(*a*)—A No. 1 stream is one which holds a supply of water up to nearly the close of the hot weather, and on whose banks *dhekudis* are worked or have been worked wherever generally practicable.

(*b*)—A No. 2 stream is one which holds a moderate supply of water up to the usual latest period of irrigating wheat, barley, onions, &c., but on whose banks no *dhekudis* have yet been worked, at the pleasure of the cultivators of the lands bordering on the stream.

(*c*)—A No. 3 stream is one which holds water very little beyond the monsoon, and that to a very limited extent, and along whose banks *dhekudis* are few and far between.

In the case of lands under a stream of order No. 1, the additional annas imposable on a survey number without an existing *dhekudi* shall be no less than those imposed on a survey number with one.

In the case of lands on and adjacent to a stream of order No. 2, the additional annas to be imposed shall be alike on all survey numbers within the same distance from the stream.

In the case of lands under and adjacent to a stream of order No. 3, those survey numbers that have no *dhekudis* shall not be entered and classed as under *dhekudis*, but as under wells, and shall have the additional annas imposable on them fixed as for survey numbers lying beyond twenty chains from the stream, according to the scale for well advantages applicable to the tract in which they are situated.

3. Where, in the case of a stream capable of working *dhekudis*, the land * along its banks slopes up from and lies considerably higher at its highest part than the edge of the bank, so that an embankment (to serve as a channel) raised up to 5 feet at the most needs to be constructed at the mouth of the *dhekudi* and taken inland to the highest level before the land can be irrigated, the additional annas to be imposed must be those fixed in the scale for lands at the height of the highest portion of the survey number, for so much of the area as lies higher than the level of the bank. Thus, in the case of a survey number of 4 acres, should 2 acres be on one level of (say) 14 feet at the bank, and the remaining 2 acres slope up to a maximum of 19 feet (14+5), the additional annas to be imposed on the 2 acres which lie higher and to reach which a raised channel for the water has to be constructed, must be less than those imposed on the portion of the number which lies lower, and, in the case given, would be according to the scale for lands in the next lower class, *viz.* B.

* Supply " of a survey number."

4. In the case of lands in the neighbourhood of tanks which hold water beyond the end of December in which *kacha* or *pakka* wells are or can be dug, the additional annas to be imposed shall be the same as those for survey numbers within 20 chains of a stream capable of working *dhekudis*.

5. In the case of a stream on the banks of which it is not practicable in any place to work a *dhekudi*, because the channel near the bank is rocky and the difficulty of getting the water is great, but in the lands lying on and along whose banks *kacha* and *pakka* wells are or can be sunk within 20 chains from the stream, on all such lands the annas to be imposed shall be those according to the scale for lands under wells according to the nature of the tract in which they are situated and the class in which their depth to water places them.

6. In the case of portions of land within a tract bordering on a stream over which the water cannot be taken by *dhekudis* on account of their high level above the bank, but in which *kacha* and *pakka* wells are or can be sunk, the additional annas to be imposed must be fixed according to the class in the scale for lands under wells.

7. In the case of lands on or along the banks of a stream which are so stony or otherwise unfit for growing irrigated crops that *kacha* wells have not been and are not likely in future to be sunk for irrigation purposes, or are so uneven in surface that even if wells were to be sunk they would be useless for irrigation, no additional annas are to be imposed.

8. In the case of a tract of land in a village in which *kacha* or *pakka* wells are numerous and regular, and in which water has been got, or, should new wells be dug, can with all reasonable certainty be got without meeting with solid rock, the same additional annas imposable on those survey numbers with wells must be imposed on those without wells. Such a tract shall be considered as of order No. I, and the lands in it shall be recorded, according to their respective depths to water, $\frac{I}{A}$, $\frac{I}{B}$, $\frac{I}{C}$, as the case may be.

9. In the case of a tract of land in which as yet no wells have been sunk for irrigation purposes, but in which one or two small wells may have been dug for drinking purposes, and it is apparent that water can be got without encountering solid rock, and the only or chief reason for wells not being sunk for irrigation is the indifference of the cultivators, such a tract shall be considered as of order No. II, and the lands in it shall be recorded according to their depths to water, as $\frac{II}{A}$, $\frac{II}{B}$, $\frac{II}{C}$, as the case may be.

The same additional annas imposable on survey numbers in which wells for drinking purposes exist, must be imposed on those in which as yet no wells (for any purpose) have been dug.

10. In the case of a tract in which only a very few wells relatively to its area exist, and they are either at great distances apart or in only one small space of that area, while in the remaining area there are either no wells or only the signs of wells formerly attempted to be sunk but left unfinished owing to solid rock being encountered and very little or no water being got, such a tract shall be considered as of order No. III, and the lands in it be recorded, according to their depth to water, as $\frac{III}{A}$, $\frac{III}{B}$, $\frac{III}{C}$, as the case may be. As the additional annas imposable on numbers that have no wells or only abandoned wells are less than those on numbers with wells working, it is necessary to distinguish each kind in the classers' field-books and survey registers by marks. Accordingly, numbers *with* wells will, according to their depths, be recorded as $\frac{III}{A,1}$ $\frac{III}{B,1}$ $\frac{III}{C,1}$ and those *without* wells as $\frac{III}{A,2}$ $\frac{III}{B,2}$ $\frac{III}{C,2}$ as the case may be.

11. In the case of tract of land within the limits of one village which lies separated by a stream from a tract in the limits of another village which is in outward appearance similar, but has no wells in it, whereas the former tract has many wells in it at work, and the reason given by the people for the absence of irrigation by wells is the existence of solid rock at depths more or less shallow which must be dug through before water can be got, and then probably in small quantity, and this reason is confirmed to some extent by the existence of excavations for wells that have been abandoned and never worked, or of a well in the tract sunk by Government (for the use of the village) at great expense through the solid rock, the water advantages of such a tract must be valued the same as those of a tract (No. III) described in Rule 10, and the survey numbers in it must be treated in the same way as regards imposing the additional annas.

12. Where the surface of a survey number which is liable to the imposing of additional annas under the scale for lands under wells is not uniformly level so that the additional annas imposable on one portion of the area would be those of class A of the scale, and those of another portion would come into class B, or C, shares must be taken by the classer (as is done for soil classification) according to the estimated area of each portion on a different level and the average additional annas to be imposed on the whole number fixed accordingly. This applies to the case of survey numbers held by one occupant only. Where more than one occupancy is included in a survey number, the land of each must be treated separately and its additional imposable annas determined according to its individual position and level above the stream or depth from surface at which water is or can be got in a well.

13. Wherever a rice land survey number is met with in any such tract, it must be treated according to the rules applicable to a jiráyat or bágáyat number in that tract. But where the classification annas for water advantages are already the highest imposable for rain and tank supply combined, *viz.* 24 annas, no additional annas on account of either *dhekudi* or well supply shall be imposed.

14. Should a stream capable of working *dhekudis* border a tract of land of order No. 1, and any survey number on its banks in which no well exists have a *dhekudi* working in it, still such number shall not be considered and classed as *dhekudi*, but shall be classed as under wells.

Scale for Lands under Wells.

Distance of Lands from Streams.	Class A.				Class B.				Class C.			
	Where the depth at which water is or can be got is											
	Under and up to 14 feet from the surface of the land.				Over 14 feet and up to 22 feet from the surface of the land.				Over 22 feet and up to 30 feet from the surface of the land.			
	Tracts.				Tracts.				Tracts.			
	I	II	III		I	II	III		I	II	III	
			1	2			1	2			1	2
	Additional Annas.				Additional Annas.				Additional Annas.			
Within 20 chains ...	6	3	3	1½	4	2	2	1	2	1	1	...
Beyond 20 chains ...	5	2½	2½	1	3	1½	1½	½	1	½	½	...

2. The scale of valuation above referred to was subsequently modified as it was found that its application would bring in an amount considerably larger than that of the special well-tax intended to be abandoned. Mr. Bulkley, with the approval of the Survey Commissioner, reduced the valuation assigned to each class as shown in the subjoined statement and wrote in connection with the subject as follows : —

> "I have worked out the figures for Jhálod on a scale ranging from 2 annas to 6 pies * * * * and find the net result for the táluka to be an increase of about Rs. 75. I suppose we may assume that Government will be quite satisfied with the proposed result and will not fail to sanction the rates."

The following statement shows the value of each class according to the modified scale :—

Distance of Lands from Streams.	A. Under and up to 14 feet from the surface of the land.				B. Over 14 feet and up to 22 feet from the surface of the land.				C. Over 22 feet and up to 30 feet from the surface of the land.			
	I.	II.	III.		I.	II.	III.		I.	II.	III.	
			1	2			1	2			1	2
Within 20 chains	2	1½	1½	½	1½	1	1	½	1	½	½	...
Beyond 20 chains	1½	1	1	½	1	½	½	...	½	...	...	...

3. Mr. Stewart approved of the above scale, and in submitting for the sanction of Government the assessment worked in accordance therewith, wrote:—

Paragraph 11 of Mr. Stewart's report on Jhálod Revision Settlement.

"It is intended that in estimating the extra valuation to be added to the soil valuation for each degree of advantage the circumstances of each táluka should be dealt with separately, regard being had to the condition of the people, the number of wells and their quality, the area believed to be capable of well irrigation and the amount of Bágáyat assessment which it is proposed to surrender. There is a distinct advantage in dealing separately with this item of soil valuation for each tract coming under revision as the avowed intention of Government is to make the incidence of the assessment it produces as little felt as possible."

He further stated that—

Paragraph 12 of Mr. Stewart's report on Jhálod Revision.

"The amount of the existing special cess on lands under both pakka and kacha wells and water-lifts which it is proposed to abandon in Jhálod is small, being only Rs. 742, imposed in addition to the dry-crop assessment. * * * The scale which Mr. Bulkley has applied to represent the various degrees of advantages from the highest to the lowest runs from 2 annas to 6 pies, and by the application of this scale a revenue will be obtained on the occupied lands classed as having subsoil water facilities, amounting to Rs. 824."

4. The subsoil valuation scale amended as shown above was applied to the Jhálod Táluka and was sanctioned by Government Resolution No. 6015, dated 25th July 1884. The same scale was applied to the Dohad Táluka of the Panch Mahals.

In the Hálol Táluka the scale of values above referred to was modified as explained in the following paragraph:—

"In the case of the Hálol Táluka lands, the only modification of the Jhálod and Dohad Táluka details has been made in respect of the depths from surface to water which have been fixed in order to determine the

several classes in which the irrigable lands are to be entered and of the maximum depth to water beyond which all lands shall be adjudged exempt from classification and assessment as irrigable. It will be seen from the scales that the depth for the top class (A) is fixed at up to 20 feet in place of up to 14 feet, as was the case in Jhálod and Dohad, and the depth for the lowest class (C) at 35 instead of 30 feet. These modifications were deemed necessary as being consistent with the somewhat differing physical peculiarities of the táluka from those of the lands with water-bearing strata met with in the Jhálod and Dohad Tálukas." (Extract para. 5 of Gujarát Revenue Survey Superintendent's Report No. 146, dated 9th March 1885.)

5. Next came in for revision the Dholka Táluka of the Ahmedabad Collectorate. The following rules and scale were framed for adoption in this táluka :—

Dholka Subsoil Water Classification Rules.

1. The subsoil water of culturable lands of the Dholka Táluka varies in quality considerably, from perfectly sweet to salt and quite undrinkable. For purposes of classification it may be considered in the four distinct orders described below :—

Order I.—Quite sweet throughout the year. Used for raising the most valuable descriptions of garden produce.

Order II.—Slightly brackish but quite drinkable and continuing so throughout the year. Used for the most valuable garden crops, generally, and also for other rather inferior descriptions.

Order III.—Sweet at the commencement of the season and for as long as the crops raised need irrigation. Also brackish, at the first, and becoming still more so as the hot season approaches. Both used for wheat and barley crops only.

Order IV.—From the first so brackish as to be undrinkable and turning to salt later on. Used only for barley and occasionally for wheat crops.

2. The quality of the water of each existing well must be tested by testing, and regard must at the same time be had to the nature of the crops heretofore and at present raised under the well. The order in which the water is to be classed must be determined on a careful consideration of both results.

3. Where in any tract in a village which is well defined and of uniform character of soil, the subsoil water is shown by that of the wells existing in it to be of uniform quality, every survey number in it as yet without a well shall have its subsoil water classed in the same order as that of the survey numbers that have wells in them. But where in the case of a tract well defined and of a uniform character of soil, the subsoil water is shown by the existing wells to be not everywhere of one and the same order, those numbers which have no wells but which are believed to possess assessable facilities for well irrigation shall have their subsoil water placed in the next lower order to that of a field adjoining or near containing a well the subsoil water of which has already been classed in its proper order according to its actually ascertained merits.

4. If it is found in any village or well defined tract that the cultivated lands are entirely of black clayey soil growing as a rule only "*chassia*" wheat crops and that the only wells existing are used exclusively for drinking purposes, irrigation from wells being unknown and unpractised, none of the lands of such village or tract shall be classed for subsoil water advantages.

5. Lands, whether dry-crop or rice of any order of soil, of a soil classification value below four annas shall be exempt from classification for subsoil water advantages.

6. Should a survey number be met with of a soil so sandy for a considerable depth from the surface that its excavation for the purpose of making a well is impracticable owing to the soil constantly falling in, this fact being not merely alleged but also established by instances of attempts in it and adjoining numbers having proved failures, it shall not be classified for subsoil water advantage even though its soil classification value exceeds the minimum standard fixed for exemption in Rule 5.

7. The classes in each order are to be regulated by the several depths from the surface of the field to the subsoil water, and these depths have been fixed as shown below:—

Depth to subsoil water.	Class.
Up to 24 feet inclusive	A
Over 24 feet and up to 34 feet inclusive	B
Over 34 feet and up to 45 feet inclusive	C

All lands in which the depth to subsoil water is beyond the maximum number of feet fixed for Class C shall be exempt from classification for subsoil water advantages.

8. With reference to Rule 5, should a survey number be met with of which the soil varies greatly in different parts and the average classification anna value of which falls below the minimum value of 4 annas, such parts of it as are of that minimum anna value or above it shall be classified for subsoil water advantage on their own merits, the other portions below that value being exempted.

9. The feet for the depth to water of a survey number which has a well in it used for irrigation or drinking purposes being ascertained by measurement, those to be recorded for the survey numbers next adjoining and other numbers in the same tract having no wells shall be fixed with reference to the difference in level, if any, between it and that of the irrigable area in each of these numbers.

10. The relative anna values of the orders and their classes are shown in the scale appended.

11. The preceding rules are not to be applied to bhâta lands, and lands that have been irrigated or that may be adjudged capable of being irrigated at pleasure by *dhekudis* erected on the banks of rivers and streams.

Scale showing the anna value of classes in each order of subsoil water as fixed by the depth from surface to water.

Order I.			Order II.			Order III.			Order IV.		
Class A.	Class B.	Class C.	Class A.	Class B.	Class C.	Class A.	Class B.	Class C.	Class A.	Class B.	Class C.
As.	As.	As.	As.	As.	As.	As.	As.	As.	As.	As.	As.
4	3½	3	3½	3	2	2	1	½	1	½	...

6. As however it was subsequently found that the application of the above scale would produce an amount larger than that required to recoup the bágáit assessment proposed to be abandoned, the following amended scale was adopted :—

Order I.			Order II.			Order III.			Order IV.		
A.	B	C.	A.	B.	C.	A.	B.	C.	A.	B.	C.
2	1½	1	1½	1	½	1	½	...	½	...	...

This scale was sanctioned in Government Resolution No. 796, dated 3rd February 1888.

7. The táluka which next came under Revision Settlement was Daskroi. The water classification was carried out according to the Dholka rules, while the scale of value first adopted was as follows :—

—	Order I.			Order II.			Order III.			Order IV.		
Classes.	A.	B.	C.	A.	B.	C.	A.	B.	C.	A.	B.	C.
Depth in feet.	30	38	50	24	34	46	20	32	42	18	30	...
	2	1¾	1½	1½	1¼	1	1¼	1	½	¾	½	...

8. This scale was also subsequently modified for the reasons which have been explained above in the case of the Jhálod and Dholka Tálukas, and the following was substituted :—

Order I.			Order II.			Order III.			Order IV.		
A.	B.	C.	A.	B.	C.	A.	B.	C.	A.	B.	C.
1½	1¼	1	1¼	1	¾	¾	½	¼	½	¼	...

9. In submitting the above scale for the sanction of the Survey Commissioner, Mr. Bulkley observed—

"It will be seen that the actual values differ somewhat from those shown in my letter No. 333, dated 18th May 1887 (with which the scale first proposed was submitted) * * * and also from the actual values adopted in the case of the Dholka Táluka. It will also be understood that the reduced values proposed for adoption in the Daskroi Táluka will realize a sufficiently large enhancement. * * * that is sufficient to recoup the Bágáit assessment to be abandoned which was stated to be Rs. 19,421, while the amount which the amended scale was estimated to bring in was Rs. 21,852."

10. Mr. Stewart remarked with reference to the amended scale as follows:—

"2. The scale of values * * * is approved and may be enforced in the revision settlement of Daskroi. It is believed that the application of that scale to the revised dry-crop rates of assessment will result in an appreciable increase on account of irrigable advantages of about Rs. 7,200, beyond which it would not be safe to venture.

"3. At the same time the Survey Commissioner considers that the scale now recommended for the Daskroi Táluka reduces the anna valuation of the classes of subsoil water to a point below which it is not expedient to go in the valuation of irrigable lands in the Ahmedabad and Kaira Collectorates. Any further reduction of values would produce an addition to the dry-crop assessment of land which would be almost too inappreciable to secure some of the chief results aimed at. If we take 1½ anna as the valuation of the 1st class of the 1st order, it is manifest that, in order to properly graduate the irrigable value of the lands with lower assessable facilities, an almost nominal value has to be assigned to them; and if we start at anything lower than 1½ annas it will necessitate what will be to all intents and purposes a *reductio ad absurdum*."

11. The modified scale above referred to was applied in the revision settlement of the Daskroi Táluka which was sanctioned by Government Resolution No. 4475, dated 22nd June 1889.

12. After the revision settlement of the Daskroi Táluka was sanctioned Government questioned the soundness of the principle and basis on which the increases for subsoil water advantages were proposed and applied from time to time, and in their letter No. 4691, dated 2nd July 1889, referred the following points to the Survey Commissioner for report:—

1*st*.—A difference of treatment existed with regard to equivalent subsoil water advantages in villages of two adjacent tálukas; that in one they had been valued at 2 annas, while in the other the same advantages had only been valued at 1½ annas.

2*nd*.—That if the explanation was that the scale adopted is calculated just to recover existing well taxation *plus* the probable increase on revision, it would appear to rest on an erroneous basis.

3*rd*.—That well taxation having been abandoned on the ground of its being wrong in principle, the real question that arises is—What is the

additional value given to land by the existence of subsoil water advantages?

13. Colonel Godfrey, who was then the Survey Commissioner, after fully considering the above points submitted[1] an amended scale of subsoil values for future adoption with the following recommendations :—

"Allowing for the expense of digging a well and the elements of uncertainty in doing so which may be enumerated as follows—

1st.—Depth at which water is obtainable may vary :

2nd.—The quality of the water obtainable, whether sweet or brackish, is doubtful :

3rd.—The quantity of water, whether sufficient for two bags to be worked or only one, is uncertain :

4th.—Fear of tapping brackish or salt water which may be of little or no use, exists :

5th.—Fear of coming on a substratum of sand, which destroys the well and all money expended is lost :

6th.—Coming in some districts on a substratum of rock which makes well-digging a very expensive business :

and which elements of uncertainty cannot be provided for or ascertained to a nicety and with any certainty when classing lands and recording them as capable of subsoil water advantages, for all practical purposes I think it would be safe to consider the proportion of the value of lands with and without subsoil water advantages as 2 to 1.

"I have therefore taken the above 2 to 1 as the basis of my plan for assessing subsoil water. As we class our soils from 16 annas downwards I thought the best scale to adopt would be one of 16 annas downwards also. Only I do not consider that both soil and water should be subjected to the same treatment as regards the assessment to be placed thereon. Government are aware that 16 annas soil may in one locality be assessed at 2 rupees and in another at Rs. 5 or 6. This is in accordance with the principles of the Bombay Revenue Survey, the locality, climate, rainfall, roads and communications, proximity of markets and railways, ease with which surplus produce can be disposed of, value of land, &c., are all taken into consideration in fixing the maximum assessment rates in the different localities, but if these considerations were again made applicable to the water assessment also, it would amount to a double tax on position and advantages. I think for the purposes of this enquiry the existence of subsoil water should be looked upon as the existence of an instrument, if I may be allowed to term it so, by the means of which, when made use of, we obtain more valuable products from the land. Whatever the water produces, wheat, sugarcane, vegetables, &c., are all the same everywhere, and therefore the value of the same kind of water at the same depth from the surface is not greater in one place than another; it is true that in some localities the produce of irrigation is worth Rs. 40, while in another it is only worth Rs. 20, but that is in the same proportion as the values obtained for the produce of unirrigated lands and has already been considered in fixing the maximum assessment of the soil, irrespective of water in the different

[1] *Vide* his letter No. 118 of 15th January 1890 (paras. 43 to 47).

localities; therefore the water, wherever the same, must be assessed the same amount irrespective of the maximum rate of the district.

"In some districts of Gujarát, for instance Broach and Surat, I am informed that the subsoil water is found close to the surface; in others, for instance Viramgám, most wells are from 40 to 50 feet in depth. In the original survey well assessment was placed on wells in which water was found from 70 to 80 feet in depth; but I consider that when the subsoil water is below 50 feet the expense and labour of digging the wells and getting the water up to the surface is so great that no increase should be made on the soil assessment. I have therefore prepared a table which ranges from the surface to 50 feet, and the increases allowed for large depths will be found to be excessively small and in fact nearly nominal.

"I propose to assess the best water perfectly sweet obtained at any depth less than 8 feet from the surface at 16 annas per acre, and that obtained within 50 feet at 2 annas. For the brackish water, the worst kind, used only for barley and occasionally for wheat crops, when obtainable within 8 feet from the surface, I propose an assessment of only 3 annas per acre when obtainable within 30 feet of only half an anna per acre, and if obtainable deeper than 30 feet no increase at all. I beg here to call attention to the subsoil water assessment table I have prepared, which is marked E and appended.

"To carry out my plan successfully I have thought it necessary to make the following alteration in the orders into which waters of different kinds were arranged for classification purposes by Mr. Bulkley and sanctioned by Government Resolution No. 6342 of 6th August 1885. The alteration proposed is as follows:—

In the rules for the classification of subsoil water advantages, published with the Government Resolution above quoted, Order III water is described as "sweet at the commencement of the season, and for as long as the crops raised need irrigation; also brackish at the first and becoming still more so as the hot season approaches. Both used for wheat and barley crops only." Thus in this third order are mixed up both sweet and brackish water, which is objectionable, as in my scale I made, as will be seen by reference to Appendix E (printed below), a greater difference between sweet and brackish than in any other part of the distribution of assessment. This is obviously necessary so as to keep the rate applied to brackish water as low as possible in the sliding scale. I propose therefore transferring the part of the description of the 3rd Order, referring to the sweet water, to the 2nd Order, and leaving only that referring to the brackish water in the 3rd Order, so that sweet will be entirely separated from brackish in our classification of subsoil water."

(APPENDIX E. REFERRED TO ABOVE.)

Table proposed for adoption. Increase per Acre, 1st Class.

	A.	B.	C.	D.	E.	F.
Depth up to and inclusive of feet ...	8	14	20	30	40	50
1st ... Sweet water	16	12	8	6	4	2
2nd ... Sweet water	12	8	6	4	2	1
3rd ... Brackish and salt	6	4	2	1	½	...
4th ... Brackish and salt	3	2	1	½	...	...

14. Colonel Godfrey's recommendations and his scale were sanctioned by the following orders of Government:—

(1) In Gujarát the total abolition of special well assessment and the adoption in the survey settlement of the plan of taxing subsoil water advantages by an exceedingly slight increase of the soil rates on the lands possessing such advantages was first introduced in 1882 in the settlement of the Jhálod Táluka of the Panch Maháls District. In order to carry out the instructions of Government in this matter, certain rules for the guidance of the agency employed in carrying out the subsoil classification were framed and a certain scale was proposed. These rules and this scale were finally sanctioned in Government Resolution No. 6015, dated 25th July 1884. The same scale was applied to the Dohád Táluka of the Panch Maháls District and a similar scale was sanctioned for the Dholka Táluka of the Ahmedabad District. The chief point kept in view by the local officers in proposing the scale in each táluka was that, while the assessment determined upon according to that scale should be as little felt as possible, it should at the same time recoup the well assessment which it was proposed to surrender.

(2) In sanctioning the revision settlement of the Daskroi Táluka, however, it appeared to Government that a different treatment had been adopted in respect of equal subsoil water advantages in the villages of two adjacent tálukas, *viz.* Dholka and Daskroi; in one táluka those advantages had been valued at 2 annas, whilst in the other similar advantages had only been valued at 1½ annas. This gave rise to serious doubts concerning the soundness of the principle of placing a small increase on the assessment of all lands held to enjoy subsoil water advantages, sufficient to recoup Government for the loss incurred by abolishing well taxation *plus* the probable increase on revision if such well taxation were retained. A report on the subject was therefore called for, and the Survey and Settlement Commissioner has accordingly in his letter No. 118, dated 15th January 1890, submitted a full explanation of the system of assessing subsoil water advantages in Gujarát.

(3) The main point in this report which calls for the orders of Government is whether instead of basing the assessment of subsoil water advantages on—

1*st*—The amount of well assessment to be foregone, and

2*nd*—A ratio to the dry-crop assessment (*i.e.* the assessment minus the water advantages);

it should be based as now proposed on—

1*st*—A scale generally applicable irrespective of receipts from well assessment, and

2*nd*—The acre and not the dry-crop rate.

(4) On careful consideration of the subject His Excellency the Governor in Council is pleased to direct that the course now suggested for adoption should be followed and that the scale proposed by the Survey and Settlement Commissioner in Appendix E. to his report should be made applicable in assessing subsoil water advantages. Due publicity should be

given to the scale when applied in order to afford an opportunity to occupants who may consider themselves aggrieved by its operation to make such representations as they may desire to offer, and to bring their objections in special cases, should such occur, to the notice of Government.

(G. R. No. 2282, dated 29th March 1890, R. D.)

15. The scale above sanctioned was applied to Viramgaon.

16. The next táluka for revision was Ghoga. The scale of subsoil values applied was the "fixed scale" (Appendix E. to Colonel Godfrey's report above referred to, *vide* paragraph 13 above.)

This scale was found unsuitable to the Ghoga Táluka, and the Commissioner, Northern Division, in his letter forwarding the settlement proposals, raised[1] certain questions relating to the subject of subsoil and recommended that the anna valuation in Appendix E.[2] should be reconsidered, and "that in future the Superintendents of Survey be at liberty to vary them as circumstances dictate."

17. On this the following orders[3] were passed :—

"As the question of subsoil water assessment raised by the Commissioner, Northern Division, in his memorandum No. 2767, dated 25th July 1890, requires to be carefully dealt with, and as the increase of revenue at stake is comparatively unimportant, His Excellency the Governor in Council is of opinion that the introduction of revised rates into the Ghoga Táluka should be deferred until proposals for the re-settlement of the next Gujarát táluka are submitted. Meanwhile matters should be put in train for obtaining a full discussion of the questions raised in the memorandum from the Commissioner, Northern Division, quoted above."

18. As directed by Government the subject was fully discussed by the Survey Commissioner, Commissioner, N. D., and the Deputy Superintendent, Gujarát Survey, and the opinions of experienced Revenue and Survey officers (Mr. Fletcher and Mr. Younghusband) were obtained. The whole question was finally disposed of by the following orders of Government[4] :—

"The receipt of these papers has now enabled the Governor in Council to consider and pass orders on the proposals for the revision settlement of the Sánand Táluka, which were first submitted with memorandum No. 1659, dated 5th May 1891, from the Commissioner, Northern Division. There have been peculiar difficulties in arriving at sound conclusions, partly on account of some differences of opinion regarding the grouping of the villages, and partly on account of doubts as to the advisability of adopting the system of assessing subsoil water advantages, sanctioned by Government Resolution No. 2282, dated 29th March 1890.

"The next question is as to the subsoil water assessment. In addition to the views expressed by those members of the 1889 Committee, on whose report

[1] *Vide* his memorandum No. 2767, dated 25th July 1890. (*Vide* page 90 subsoil correspondence.)
[2] Appendix E. to Government Resolution No. 2282 of 29th March 1890.
[3] Chief Secretary to Government of Bombay's letter No. 1843 of 12th March 1891.
[4] Government Resolution No. 7204, dated 20th October 1891 (paras 1 and 5).

Government Resolution No. 2282, dated 19th March 1890, was passed now remaining in India, Government have had before them the opinions and conclusions of Messrs. Ozanne and Fletcher. The object of that Resolution was to get rid of the idea that the new subsoil water assessment should be equal to the old well assessment, and Colonel Godfrey's scheme was a loyal attempt to carry out this object. The application of his scheme to certain tálukas appeared to justify the conclusion that it was generally applicable, but further experience has shown that it is not so. The weight of opinion, both expert and otherwise, is so strongly against its further application that Government are justified in so modifying the orders contained in the above quoted Government Resolution as to substitute for them the scheme provisionally sanctioned by the Survey and Settlement Commissioner in his letter No. 1438, dated 4th August 1891, to the Deputy Superintendent, Gujarát Revenue Survey. This should therefore be done."

19. The scheme provisionally sanctioned by the Survey Commissioner in his letter No. 1438, dated 4th August 1891, was as follows :—

Scale for Gujarát subsoil water additions to be made to the soil classification annas.

Soil Annas.	I.				II.				III.				IV.			
	A.	B.	C.	D.	A.	B.	C.	D.	A.	B.	C.	D.	A.	B.	C.	D.
	10 feet and less.	11 to 20.	21 to 40.	...	10 feet and less.	11 to 20	21 to 40.	...	10 feet and less.	11 to 20.	21 to 40.	...	10 feet and less.	11 to 20.	21 to 40.	...
Above 12	4	3	2	..	3½	2½	1½	..	2	1½	1	...	1	½	...	...
11—11 to 8	3½	2	1½	...	2½	1½	1	...	1½	1	½	...	1	½	...	...
7—11 to 5	2½	1½	1	...	1½	1	½	...	1	½	...	...	...	...	...	...

A fault (=½ of addition) to be given for rocky substratum or other obstacle to construction of well and one also for deficiency in the supply obtainable.

Order IV to be applied only to rice lands.

In rice land the addition required by the above scale is that which is calculated on the soil classification annas doubled.

20. The special features of this new scheme were thus explained by the Survey Commissioner :—

(1) I have eliminated all depths below 40 feet, for I do not think that water at that depth can be obtained "easily;" in other words, that a facility for well irrigation does exist, though wells may be made and profitably worked.

(2) I have introduced a variation of the scale in order to graduate the charge according to the quality of the soil.

(3) The scale is a classification scale, and the charge for water will vary as it should vary, with a maximum rate.

(4) The scale is totally irrespective of present well revenue.

(5) It eliminates all charge, except in rice land, for water of the 4th order, that is, brackish water which is only used to raise rice seedlings when the rainfall is late, and occasionally to grow a poor barley crop when the rice land has lain fallow.

21. The subsoil water classification in all the Ahmedabad and Kaira tálukas subsequently revised has been carried out in accordance with this amended scheme.

22. The following rules and scales were framed for the classification of subsoil water advantages in the Surat District:—

The subsoil water of culturable land varies in quality considerably from perfectly sweet to salt and quite undrinkable. For purposes of classification it may be considered in the four distinct orders described below—

Order I.—Quite sweet throughout the year. Used for raising the most valuable descriptions of garden produce.

Order II.—Sweet at the commencement of the season and for as long as the crops need irrigation; also slightly brackish but quite drinkable and continuing so throughout the year. Used for valuable garden crops generally and also for other rather inferior descriptions.

Order III.—From the first almost undrinkably brackish and becoming still more so as the hot season approaches. Used for wheat and barley crops only.

Order IV.—From the first so brackish as to be undrinkable, and turning to salt later on. This description of water possesses no advantages when applied to purely jiráyat fields, for its effect is to reduce or destroy the fertility of the soil for a time which may extend from one to five years. It shall therefore not be classed when occurring in dry-crop lands. When found in rice lands, however, it should be classed, for not only is salt water as a supplement in years of short rain beneficial, but any excess of surface salt which its use may induce is washed away by the rain. Moreover, saltish land as well as brackish water are both useful for rice, wheat, and barley crops, the last two of which are grown as second crops in rice lands with its aid.

2. The order in which water shall be classed must be based both on the quality of the water as found by tasting and on the character of the crops hitherto grown with its assistance.

3. Where in any tract in a village which is well defined and of uniform character of soil, the subsoil water is shown by that of the wells existing in it to be of uniform quality, every survey number in the tract, though as yet without a well, shall have its subsoil water classed in the same order as that of the survey numbers which have wells.

4. But where the water in a tract is not of uniform quality, the wells being of different orders, the numbers without wells shall be classed for subsoil water according to the lowest existing order. The guiding principle of this rule is that in the absence of exact knowledge, the benefit of the doubt must always be given to the cultivator.

5. If it is found in any village or well defined tract that the cultivated lands are entirely of black clayey soil growing, as a rule, only "Chassia" wheat

crops or cotton, and that the only wells existing are on the banks of the tanks and used for drinking, irrigation from wells being unknown and unpractised, none of the lands of such village or tract shall be classed for subsoil water advantages.

6. Survey numbers of any order of soil of an average soil classification value below five annas shall be exempt from classification for subsoil water advantages.

7. Should a survey number be met with with soil so sandy for a considerable depth from the surface that wells are impracticable owing to the soil constantly falling in, this fact being not merely alleged but established by instances of unsuccessful attempt to make wells on or near that number, it shall not be classified for subsoil water advantage.

8. The classes in each order are to be regulated by the several depths from the surface of the field to the surface of the water, and these depths have been fixed as shown below—

Depth to subsoil water.

Up to 10 feet	...	...	Class A.
Over 10 and up to 20 feet	...	...	,, B.
Over 20 and up to 40 feet	...	...	,, C.

All lands in which the depth to subsoil water is beyond the maximum number of feet fixed for Class C, shall be exempt from classification for subsoil water advantage. The depth to water shall be taken as the depth in February. Special arrangements will be made for ascertaining the depth to water in February if the classing is done either before or after.

9. The feet for depth to water in a survey number which has a well in it used for irrigation or drinking purposes, being ascertained by measurement, those to be recorded for the survey numbers next adjoining and other numbers in the same tract having no wells, shall be fixed with reference to the difference in level, if any, between it and the irrigable area in each of these numbers.

10. In a level tract where there are several wells close to each other the feet for depth to water of adjoining and other numbers is to be ascertained by adding the depth to water in feet of each well and dividing by the number of wells.

11. Subsoil water annas are to be added to the soil annas even if those already include increases (*gûns*) for other natural advantages.

12. The relative anna values of the orders and classes are shown in the scale appended :—

Soil Annas.	Order I. Sweet throughout the year.			Order II. Slightly brackish but drinkable.			Order III. Brackish, undrinkable.			Order IV. Brackish and undrinkable and becoming salt.		
	A.	B.	C.	A.	B.	C.	A.	B.	C.	A.	B.	C.
	10 feet and less.	Over 10 and up to 20.	Over 20 and under 40.	10 feet and less.	Over 10 and up to 20.	Over 20 and under 40.	10 feet and less.	Over 10 and up to 20.	Over 20 and under 40.	10 feet and less.	Over 10 and up to 20.	Over 20 and under 40.
20 annas and above	6	5	4	5	4	3	4	3	2	1	½	...
16 annas and under 20	5	4	3	4	3	2	3	2	1½	1	½	...
12 annas and under 16	4	3	2	3½	2½	1½	2	1½	1	1	½	...
8 annas and under 12	3½	2	1½	2½	1½	1	1½	1	½	1	½	...
5 annas and under 8	2½	1½	1	1½	1	½	1	½	...	...	...	...

NOTE 1. A fault (half the addition) to be given to rocky substratum or other obstacle to construction of well; and a similar fault for deficiency in supply.

2. Order IV to be applicable to rice lands only.

3. In rice land the addition required by the above scale is that which is applicable to the soil classification annas doubled.

4. If water is slightly chopdu or bhándáru but still used for irrigation, the annas of the next lower order shall be applied.

13. For subsoil water natural bágáyat shall be classed according to the scale given below :—

Soil Annas.	ORDER I. Sweet throughout the year.		
	A.	B.	C.
	10 feet and less.	Over 10 and up to 20 feet.	Over 20 and up to 30 feet.
20 annas and above	12	9	6
16 annas and under 20 annas	8	6	4
14 annas and under 16 annas	6	4½	3

14. *Caution.*—At the original survey land was classed as natural bágáyat which does not fulfil the conditions now laid down and indeed not those laid down at the time, thus rice land with black soil was wrongly treated as natural bágáyat and land which was irrigated from wells as deep as 45 or 50 feet was also wrongly classed as natural bágáyat. Classers are cautioned not to repeat these mistakes, and where land which does not fulfil the conditions of natural bágáyat as now laid down was before classed as natural bágáyat, the classification should now be corrected and the land should be re-classed under the ordinary rules for soil as

well as for water. This will not hinder the treatment of the soil as superior order, if it can be properly so classed, but if water is obtainable only below 30 feet or is not perfectly sweet throughout the year, the land cannot be treated as Uttam Bágáyat (U. B.).

15. For subsoil water, bhata shall be classed according to the scale laid down for the subsoil water classification. The first and second orders of water only shall be applied to bhata. But the classification annas of the scale, when applied, shall be doubled:

Provided that where owing to the loss of the Survey records it cannot be ascertained whether at the original classification water annas were assigned under the then existing rules or not, this Rule shall not be applied unless the land is re-classed.

APPENDIX C. TO CHAPTER XII. SECTIONS I & II.

CORRESPONDENCE RELATING TO THE ASSESSMENT OF LANDS IRRIGATED BY WELLS (PUCKA AND KUCHA IN GUZERAT AND KHANDESH).

No. 548 OF 1864.

Superintendent's Camp, Chicklee Talooka,
1st December 1864.

The Superintendent, Revenue Survey and Assessment, Guzerat, has the honour of submitting in original the accompanying letter from Mr. Pedder, proposing to sell the liability to pay well assessment to the proprietors at a certain number of years' purchase.

2. To any person who has had practical experience of well assessment in Guzerat, the advisability of securing to the State this very precarious source of revenue by the payment, once for all, of a lump sum, is very apparent, and if, as Mr. Pedder suggests in his 4th paragraph, the realisations by such sales could be applied to local improvements, there can be no question the measure would be attended with the best results.

3. But the Superintendent fears that such sums would be considered the price of the redemption of a certain portion of the Imperial land revenue, and, consequently, not available for local purposes.

4. There is a doubt too what occupiers would think of the measure. Well assessment, however moderate it may be, is the least popular of imposts upon land. It is paid because proprietary right is secured and maintained by its payment, and occupiers would gladly relieve themselves of the liability in the manner proposed if they could be convinced that it is a really equitable arrangement as regards themselves as well as the State. We may try to convince them that they are simply redeeming a portion of the dues of the State, but they will think—

1st.—That they are purchasing a right which they have already bought by the expenditure of their capital and labour on Government property, for the idea of the natives of Guzerat is that he who sinks a well has given something to the State, and,

2nd.—That they are purchasing a very precarious tenure in a well, which may fall in any day—a few days after purchase even—thus leaving them minus the means of building a new well, having expended their money in buying the perpetual right in the old one.

5. Everybody admits that the assessment of wells dug at the expense of private individuals, and not by the State, is contrary to all principle; the question is only whether it is needful and whether the State will suffer serious loss by dispensing with the extra assessment on land irrigated by private enterprise.

6. The Superintendent is very respectfully of opinion that the State need not lose anything by dispensing altogether with the cess on pucka wells—*in Guzerat*—at future settlements.

7. Mr. Pedder in paragraph 4 of his letter points out how small the amount of revenue derived from wells in Muhoonda is as compared with the

total assessment. The full assessment of Government lands amounts to Rs. 2,20,795, the well kussur to Rs. 4,571, which is not quite 4 pies in the rupee. Surely this insignificant amount might have been allowed for in the dry-crop maximum rates without one single individual cultivator being a bit the wiser, and without a tittle of injustice or sacrifice of principle; for it is certainly quite as fair and reasonable to bear in mind, when grouping the villages and fixing the rates of a district, that good water is almost everywhere procurable in the alluvial soil of Guzerat at from 20 to 30 feet below the surface, as that there are good markets and facilities for the transport of produce. In Muhoonda, for example, the difference of 4 pies in a rupee, in the average rates, would have been a sum entirely inappreciable in an individual's assessment.

8. Water in the soil—and very close to the surface—is a gift of nature almost peculiar to the province of Guzerat. It ought therefore to be considered as one of the fertilising elements of the soil and its value incorporated and included in the soil assessment whenever it is practicable.

9. As a case in point the Superintendent may mention that he is at present engaged in framing a scale for the classification of the rich sugarcane lands—in the western portion of the southern districts of Surat—which are watered indiscriminately from pucka and kucha wells. Pucka and kucha wells are found side by side.

10. A pucka well lasting 70 or 80 years costs from 45 to 60 Rupees, a kucha well from 5 to 8 Rupees per annum. It is, consequently, cheaper in the end to sink a pucka well at once; for the interest of Rs. 60 at 12 per cent. per annum is less than the yearly cost of a "kucha" well.

11. Now there are only two ways of assessing land like this, one by putting a rate on every bag used to lift water (whether taken from a pucka or kucha well) in addition to the soil rate. The other by putting the full assessment—whatever it may be—on the soil at once.

12. The latter is the right way, for the former, besides being objectionable in every respect, would be evaded to a certainty.* Now in land like this it would manifestly be absurd to attempt a well assessment or to draw *any* distinction between pucka and kucha wells. A good classification will show every acre of land having this peculiar advantage, and a fixed high special bhagyut rate will meet all the requirements of the case.

13. The Superintendent thinks it is worthy of consideration whether in future the assessment of pucka wells in Guzerat may not be got rid of by slightly raising the dry crop maximum rates, so as to meet the loss of revenue occasioned by striking off the bhagyut kussur.

14. In a country where wells can only be sunk by blasting through the solid rock, this principle would be entirely inapplicable, as the many would have to pay for the advantage of the few, but in Guzerat, where everybody can procure water at little expense, the advantage might, justly, be considered in fixing the maximum dry-crop rates.

15. It may be urged that this plan would answer in a poor district where bhagyut cultivation is limited, but that in a highly irrigated country

* In Dholka wells built for four kosses, capable of watering say 16 acres of land, and which it was supposed would pay 4 *bag rates*, work one koss only for 24 hours instead of 4 kosses for 6 hours, and by this contrivance evade the full tax, paying for one bag instead of four.

the result would be a great sacrifice of revenue. The Superintendent does not think that this would be a necessary consequence of the measure. By a judicious grouping of the villages for water, in addition to other advantages, all the difficulty might be got rid of.

16. The Superintendent would first group the villages, as at present, according to the advantages they possess as regards markets, roads, climate, &c. He would then put every village into its proper class for water, classing water under three heads—Sweet, Brackish, Salt, and then for depth from the surface.

Sweet.	*Brackish.*	*Salt.*
Under 20 feet	Under 20 feet	Under 20 feet
1st Class.	2nd Class.	3rd Class.
Under 30 feet	Under 30 feet	Under 30 feet
2nd Class.	3rd Class.	4th Class.
Over 30 feet	Over 30 feet	Over 30 feet
3rd Class.	4th Class.	5th Class.

Each of these classes would have an anna value which value would be incorporated in the dry-crop rate.

17. As the water-bearing stratum and the quality of water run very even in Guzerat over certain known tracts, grouping for water would not be at all difficult, but in special soils (like those met with in the southern districts of Surat) when the water may be said to be incorporated in the soil like bhatta, a special classification and special rate would always be necessary.

18. In apologizing for this digression, the Superintendent, in conclusion, would respectfully recommend that the redemption of the well kussur in Muhoonda should be offered to the occupants as proposed by Mr. Pedder, in order that the popularity of the measure may be tested.

C. J. PRESCOTT,
Superintendent.

No. 1862.

Extract from the Proceedings of the Government of Bombay, Revenue Department, dated 1st May 1865.

Read the following papers :—

Letter from B. H. Ellis, Esq., Revenue Commissioner, N. D., to F. S. Chapman, Esq., officiating Chief Secretary to Government, Bombay, No. 1021, dated 28th March 1865.

I have the honour to forward a letter from Mr. Pedder, Settlement Officer in Guzerat, to the address of the Superintendent of Survey, recommending that the extra assessment on garden lands watered by wells in the settled districts of Kaira and Ahmedabad be commuted by offering the occupants a remission of their well assessment in consideration of the payment at once of a certain number of years' purchase of the annual water-rate.

2. The Superintendent of Survey, Captain Prescott, in forwarding Mr. Pedder's letter, recommends the proposition for sanction, stating—

"To any person who has had practical experience of well assessment in Guzerat the advisability of securing to the State this very precarious source

of revenue by the payment once for all of a lump sum is very apparent, and if, as Mr. Pedder suggests in his 4th paragraph, the realisations by such sales could be applied to local improvements, there can be no question the measure would be attended with the best results.

"But the Superintendent fears that such sums would be considered the price of the redemption of a certain portion of the Imperial land revenue, and consequently not available for local purposes."

3. I would urge on Government the adoption of Mr. Pedder's suggestion, commencing, as proposed, with the Muhoonda Talooka. The proposition rests on very different grounds from schemes for a general redemption of land revenue. The revenue is precarious, and the systems adopted to secure it involve trouble and vexation at the best.

4. The ordinary rules of Sir Charles Wood's Despatch therefore do not apply to this case. Nobody would give twenty-four or twenty-five years' purchase, nor could Government demand so much in excess of the fair value. I think that, looking to the precarious nature of the revenue, fifteen years' purchase, as proposed by Mr. Pedder, may be offered. The extra assessment on account of the wells would thereby be got rid of, and the land would remain assessed, and liable to assessment at dry-crop rates, to be revised when the assessment of other similar lands comes under revision.

Quoted in the margin of paragraph 4 of Government Resolution No. 2562, dated 3rd August 1863.

5. In a separate letter I am about to submit to Government a proposition to change the whole system of well assessment in Guzerat and Khandeish. If my views be approved, assessment will in future not be imposed on wells at all, the revenue thereby lost to the State being made up by the imposition of a slightly enhanced rate on all lands capable of producing water. The lands of which the well assessment is now to be commuted would, like other lands of the same class, come under this settlement at the end of the guaranteed period.

6. The people will, of course, be made clearly to understand that the acceptance of the offer of commutation is optional, and they should be allowed time to determine whether or not they would accept it.

7. As regards the appropriation of the proceeds, I do not think that Mr. Pedder's proposition to devote the amount realised to local funds can be acceded to. But it would be a very legitimate mode of disposing of the money if a sum not exceeding one lakh of rupees be assigned for the drainage of the Kaira District for the improvement of its agricultural resources. Drainage works are as proper an object for the expenditure of Imperial funds as irrigation works, and yet sanction can seldom be obtained. I would suggest, therefore, that one lakh of rupees might be asked for from the Government of India in addition to the ordinary Budget allotment, at the rate of 50,000 Rs. per annum, to be expended in the Revenue Department for drainage works in the Kaira District in the course of the ensuing two years, the instalments for the commutation of the well assessment being spread over the same period.

Letter from W. G. Pedder, Esq., Survey Settlement Officer in Guzerat, to Captain C. J. Prescott, Superintendent of Revenue Survey and Assessment in Guzerat, No. 23, dated 14th November 1864.

With reference to the correspondence marginally noted relating to the well assessment imposed by the Survey upon rice and garden lands irrigated from wells, I beg leave to make the following remarks.

Collector of Kaira to Revenue Commissioner, N. D., No. 1137, dated 19th October 1864.
Reply of Revenue Commissioner, No. 3429, dated 29th October 1864, forwarded by Collector to Superintendent of Survey, No. 1176, dated 2nd November 1864.

2. The reply of the Revenue Commissioner, N. D., to the Collector's letter sets at rest the question—which, indeed, a little consideration will show can be decided only as it has been by the Revenue Commissioner—whether when a well used for the irrigation of Government lands becomes totally useless the extra assessment (bagayut kussur) imposed on such lands with reference to the capabilities of the well should be remitted or not.

3. A well used for irrigation in the alluvial soil of Guzerat very seldom pierces the rock, and consequently will rarely last, unless considerable expense in repairing it be frequently incurred, for longer than from twenty-five to fifty years. We may therefore reckon that the greater portion of the well assessments imposed by the Survey will have been remitted by the time current Survey leases expire, and that nearly the whole of them will have been struck off before the end of the next leases. By section XXX of the Survey Act no extra assessment will be imposed under a fresh Survey lease on account of new wells constructed at the expense of landholders, and it is therefore evident that in the course of the next thirty or forty years revenue derived from wells will almost entirely disappear, a result which, as suggested in the 1st paragraph of the Revenue Commissioner's reply to the Acting Collector of Kaira, is highly desirable.

4. It seems to me well worthy of consideration whether this result may not with great advantage be hastened by selling the liability to pay well assessment to the proprietors of the wells at a certain number of years' purchase. I think that the owners of the wells, who are mostly substantial cultivators, would gladly pay a fair sum to get rid of the well assessment (which, when they themselves, or their ancestors, have constructed the wells, they all look upon as an unfair impost) if a moderate time, say two years, is given them to pay the amount in instalments, and I am sure the measure would be beneficial to Government. The amount of annual revenue to be immediately sacrificed is small compared with the remainder of the assessment, while the sum immediately realised might now be expended to great advantage by being thrown into the local funds, and spent upon the improvement of the roads, tanks, drainage, &c., of the district—*e.g.* the well assessment on Government lands in the Muhoonda pergunnah amounts to Rupees 4,571 only, or little more than 2 per cent. of the total assessment of Government lands in that district (Rs. 2,20,795), and this sum, as I have shown above, will diminish every year. By selling the right to levy this at fifteen years' purchase, Rs. 68,565 would be realised, a sum more than sufficient to build the long required bridge over the Siri river on the Neriad and Kupperwunj road. It is worth considering, too, that by this measure the disputes, inquiries, and correspondence which are continually arising out of the troublesome subject of well assessment will be altogether got rid of.

5. In Muhoonda, Thasra, and Kupperwunj, and in all districts remaining for settlement in which the new system of bagayut assessment by means of a kussur has been, or will be, fully applied, there will not be the slightest difficulty in at once ascertaining the amount of kussur payable on account of each well and by each sharer in it. In Prantej, and in the portion of Mehmoodabad which formed the late Matur pergunnah, the kussur system was applied to garden lands, but the extra assessment on account of wells irrigating rice lands was included in the direct assessment on the soil, and there would consequently be some little difficulty in ascertaining the amount of the well assessment in such cases. In Daskrohie, and the portion of Mehmoodabad which was comprised in the late Jeytulpoor pergunnah, separate garden rates were imposed directly upon lands watered from wells, and to ascertain the real amount of well assessment in these districts the dry-crop assessment of each bagayut field must be calculated and deducted from the present bagayut assessment, the difference being the kussur. This would be a troublesome business, but it would, I think, be easier and cheaper to do it once for all, than as at present to have to do it by degrees as the wells fall in. In Dholka and the other districts in which the plan of a rate on each bag actually used to lift the water was adopted, the rate of purchase might be fixed with reference to the average actual realisations from each well since the introduction of the Survey Settlement.

6. If you approve of these suggestions, I would recommend that the plan be tried as an experiment in one talooka first, say Muhoonda, in which there will be no difficulty in ascertaining the amount of kussur.

7. I have talked this matter over with the Acting Collector of Kaira, who fully agrees with what I have proposed above.

Memorandum by F. S. Chapman, Esq., officiating Chief Secretary to Government, No. 1454, dated 6th April 1865.

The undersigned presents compliments, and in forwarding to the Deputy Auditor and Accountant General the papers noted in the margin, requests Mr. Lushington will have the goodness to state under what head the amount of one lakh of Rupees proposed by the Revenue Commissioner, N. D., to be expended, in the course of the ensuing two years, on drainage works in the Kaira Collectorate, at the rate of Rs. 50,000 per annum, should, if sanctioned by Government, be debited.

Letter from the Revenue Commissioner, N. D., No. 1021, dated 28th March 1865, with accompaniment, recommending that the extra assessment on garden lands watered by wells in the settled districts of Kaira and Ahmedabad be commuted by offering the occupants a remission of their well assessment in consideration of the payment at once of a certain number of years' purchase of the annual water-rate.

2. Mr. Lushington is requested to return the accompanying papers with his reply.

Memorandum by J. L. Lushington, Esq., Deputy Auditor and Accountant General, No. 2713, dated 10th April 1865.

In returning the correspondence which accompanied the officiating Chief Secretary's memorandum No. 1454, of 6th instant, the undersigned

has the honour to state that the expenditure therein alluded to will have to be provided for in the Budget, and exhibited in the accounts of the Public Works Department, as will be perceived from paragraph 48 of the Report of the Commission on Public Works Accounts, referred to in the Proceedings of the Governor General of India in Council, Public Works Department, No. 4A-1408, dated 24th March 1864.

RESOLUTION.—The commutation of the well assessment in the manner proposed by Mr. Pedder, and approved of by the Revenue Commissioner, N. D., is sanctioned.

2. These papers should be transferred to the Public Works Department, with reference to the recent correspondence regarding the increase of salt efflorescence in the Kaira District, in order that the requisite application to the Government of India may be made to secure the Budget provision pointed out by the Deputy Auditor and Accountant General.

3. This sum of Rs. 50,000 per annum is to be considered as an addition to any other sum that would otherwise have been available for these important drainage works.

Ordered that copies of the above be forwarded to—

The Revenue Commissioner, N. D.

The Public Works Department of the Secretariat.

The Civil Paymaster.

The Deputy Auditor and Accountant General.

F. S. CHAPMAN,
Officiating Chief Secretary to Government.

No. 1450 OF 1865.

Camp Indapur, 5th May 1865.

Forwarded to the Superintendent of Survey, Guzerat, for information and guidance with reference to the correspondence herein quoted.

A. ROGERS,
Revenue Commissioner, N. D.

No. 1049 OF 1865.

To

CAPTAIN C. J. PRESCOTT,
Superintendent, Revenue Survey and Assessment, Guzerat.

Camp Bassein, 30th March 1865.

SIR,—In reply to your No. 548 of the 1st December, forwarding a report from Mr. Pedder, recommending certain modifications in the well assess-

ment of Muhoonda, I have the honour to state that Mr. Pedder's report has been submitted to Government for favourable consideration.

2. On the general question of well assessment I have submitted to Government a separate report, copy of which is sent herewith for your information. As already decided you will introduce the new system in settling Bardolee and Chicklee this year, and you will report the result.

3. With regard to your proposed grouping for water, I think the imposition of the rate should be limited to 50 feet of depth. Your 3rd class of sweet water should be "over 30 and under 50 feet." Beyond 50 feet all water should be untaxed. But would not a simpler scale suffice thus ?

Sweet Water.	*Brackish.*	*Salt.*
Under 30 feet 1st Class.	Under 30 feet 2nd Class.	Under 30 feet 3rd Class.
Above 30 feet and under 50 feet 2nd Class.	Under 60 feet 3rd Class.	

If you prefer a scale with more gradations you can keep the scale as originally proposed in that respect, but I would certainly resign all claim to first and second class water below 60 feet, and to salt water below 30 feet.

4. I think too that it will be necessary to instruct the Classing Assistant to record in every village what fields should be liable to the rate and what should be exempted. In future I would rather have the rate put on as a part of the classing operations than reserve it for the grouping. For it is obvious that in a village which you may have justly grouped for the sweet water available in it within 30 feet in the lower situations, there are many high-lying fields where water could not possibly be found at that depth, and the addition to the assessment would operate very injuriously on these which would probably be the worst soils. It is necessary, therefore, that it should be fixed by the Classing Assistant what fields are to be liable to the addition for water. The fields of similar water capabilities will usually be in large blocks, and it will cause very little trouble to note at the time of taking the classing test what fields should be raised for water. It is to be borne in mind that the amount to be assessed will be very small and therefore excessive accuracy is not required.

I have the honour to be,
Sir,
Your most obedient servant,

B. H. ELLIS,
Revenue Commissioner, N. D.

No. 1045 OF 1865.

REVENUE DEPARTMENT.

To

F. S. CHAPMAN, ESQ.,

Officiating Chief Secretary to Government, Bombay.

Camp Bassein, 30th March 1865.

SIR,—I have the honour to submit for the consideration of Government the propriety of abandoning in future Survey Settlements in Guzerat and Khandeish all assessment upon wells. The loss of revenue to Government I propose to make up by taxing the water-producing capability of soils, or in other words, by slightly enhancing the valuation of land in which water is obtainable close to the surface.

2. The necessity for a change of system has become apparent in Guzerat, where no mode that has hitherto been devised for taxing lands irrigated from wells is free from the objections of want of simplicity, liability to evasion, and inequality of incidence.

No. 548, dated 1st December 1864.

3. On this subject Captain Prescott, Superintendent of Survey, Guzerat, reports as follows :—

Paragraph 5,

Paragraph 8 (with note) to end of paragraph 13th.

4. I think it must be admitted that the taxation of wells not constructed by the State is a deviation from the broad principles of the Bombay Survey. All wells built hereafter by individuals will be free from taxation: it seems hard that wells similarly built by individuals, but before the advent of the Survey, should be placed at a disadvantage and subjected to heavier taxation for no reason save that their owners were in advance of their neighbours in employing their capital in agriculture.

5. On the other hand, it is quite consistent with the principles of the Survey that if the inherent qualities of the soil be such that water is produced by digging for it within a few feet of the surface, this capability should be taxed as well as other elements of fertility.

6. The whole of the revenue from lands irrigated from wells in Guzerat and Khandeish may easily be made good by a very slight enhancement of the rate on all lands capable of producing water.

7. There is land, as in Sowda in Khandeish, from which water may be obtained, but only by digging to the depth of 80 or 90 feet. Such land should not be considered as having a natural water capability, and the owner should be free to enjoy untaxed the results of his labour and expenditure of capital in raising water.

8. I would limit the depth to 60 feet or to 30 feet according as the water is sweet or salt. A very slight addition to the rates on all lands in which water is obtainable within these depths will more than compensate Government for the loss of revenue from wells, and I am sure that the removal of well assessment will be universally popular and tend more than any other measure that could be devised to give the ryots confidence and induce the building of new wells.

9. I have directed Captain Prescott and Mr. Davidson in introducing the revision of assessment during the current season to adopt this new system experimentally, and I have little doubt of the result.

10. To these proceedings I have now to request the sanction of Government.

I have the honour, &c.,

B. H. ELLIS,
Revenue Commissioner, N. D.

No. 1561 of 1865.

REVENUE DEPARTMENT.

To

THE SECRETARY TO GOVERNMENT, Bombay.

Camp Mahar, 15th May 1865.

SIR,—Adverting to my predecessor's letter noted in the margin on the subject of doing away with the system of a special assessment on lands irrigated from wells in Guzerat and Khandeish, and making up for the loss of revenue that would thus be caused by the imposition of an extra assessment on all land having natural water-bearing capabilities, I do myself the honour to forward a few remarks which occur to me on a perusal of Major Francis' No. 12 of the 25th ultimo, a copy of which has been forwarded to this office for information.

No. 1045 of the 30th March 1865.

2. It is evident from the instructions issued by Mr. Ellis to the Superintendent, to the effect that the classing assistants should note what fields should be subjected to the special assessment, that he did not quite share the feeling of confidence with which Captain Prescott described the grouping of villages for water as "not at all difficult," "because the water-bearing stratum and the quality of water run very even in Guzerat over certain known tracts." I have known many instances in Guzerat where the very contrary of this is the case, where of two wells side by side or only a few yards apart, the one would be sweet and the other so brackish as to be unfit for purposes of irrigation, and where the mere cleaning out of a sweet well or deepening it but a very little would allow a salt spring to break in and spoil the water. As far as my experience goes. Captain Prescott's assertion is only strictly correct with regard to Bhatta lands, lands either in the beds or close upon the banks of rivers (in which may be included a few old river-courses which, though dry for the most part of the year, still have water flowing in them in the monsoon freshes) where water is obtained, not from springs, but from percolation.

3. Major Francis in his 8th paragraph points out a great practical difficulty which would be frequently met with by the classer in noting the fields to which the enhanced rate should be applied. How is he to tell the depth of water from the surface, or its quality, in any field in which there is no well to guide him? He of course cannot dig everywhere to ascertain, and it would be throwing too strong a temptation in the way of a man drawing perhaps from 20 to 40 Rupees a month to allow him to put down his surmises.

Officers of higher rank above the suspicion of yielding to temptation would simply throw up the attempt in despair. I concur also with the Survey Commissioner's other remarks in the same paragraph of his letter.

4. I beg to annex a copy of the Khandeish Superintendent's answer to a reference on the subject made from this office. It is evident from the tenor of this that Mr. Davidson contemplates no other way of acting up to the proposed system but that of going through the whole of the processes preliminary to the imposition of a well assessment under the existing system, and then putting that assessment on the lands under the wells.

5. Under all the circumstances I would respectfully beg to suggest that no general order for carrying into effect the proposed system in Guzerat and Khandeish be issued until the result of the experiment which Captain Prescott has been directed to make in the districts of Bardolee and Chiklee in the Surat Collectorate is known.

I have the honour, &c.,

A. ROGERS,

Revenue Commissioner.

No. 1562 of 1865.

Camp Mahar, 15th May 1865.

Forwarded to the Superintendent, Revenue Survey and Assessment, Guzerat, for information and guidance, with reference to his No. 141 of the 11th ultimo. Copy of Major Francis' opinion is also sent for information.

2. The Revenue Commissioner will feel obliged by Captain Prescott's report on the details of the proposed system for an entire district, either Bardolee or Chiklee.

A. ROGERS,

Revenue Commissioner, N. D.

No. 102 of 1865.

From

A. F. DAVIDSON, Esq.,

Superintendent, Revenue Survey and Assessment, Khándesh,

To

A. ROGERS, Esq.,

Revenue Commissioner, N. D.

Superintendent's Office,
Camp Maligaum, 19th April 1865.

Sir,—In reply to your letter No. 955, dated 23rd March 1865, I have the honour to state that for the lands irrigated from wells in Jamnair and

Sooltanpoor the extra cess can still be placed on the lands, only it may be questionable whether or not the alteration if now made would be quite judicious. The settlement papers have already gone into the district and the people are aware of the amount they will have to pay for the lands including the bagayut rate, and it would be easily apparent to them that the extra cess on account of wells had been placed on the lands, but if this is not considered of any great account, the change would effect a great saving of time and simplification in the returns from the Mamlutdars.

2. I shall be very happy to alter the papers if on further consideration it is still thought advisable to do so. All that there would be to do is to have the additional cess on account of the wells incorporated in the rate on the field.

I have the honour, &c.,

A. F. DAVIDSON,

Superintendent, Khandeish Revenue Survey and Assessment.

No. 190 OF 1865.

From

CAPTAIN C. J. PRESCOTT,

Superintendent, Revenue Survey and Assessment, Guzerat;

To

A. ROGERS, ESQ.,

Revenue Commissioner, N. D.

Surat, 24th June 1864.

SIR,—I have the honour of acknowledging the receipt of your memorandum No. 1562 of the 15th ultimo and accompaniments.

2. You will perceive on a reference to my letter to your predecessor, No. 141 of the 4th of April last, that I reported my inability to carry out in Bardolee and Chicklee the principle advocated by Mr. Ellis. The principle adopted in those talookas has been fully described in the letter* from Mr. Pedder, embodied in this communication, and the details will be given in my Jummabundy Report as requested in your memorandum under reply.

* No. 13A, dated the 8th current.

3. As the new principle of assessment advocated by the Honourable Mr. Ellis originated with me, I think it necessary to offer a few remarks in explanation of the subject matter of my letter† handing up Mr. Pedder's proposal recommending that the extra assessment in the shape of "kussur" on garden lands watered by pucka wells in Ahmedabad and Kaira should be commuted by offering the occupants a remission of their well assessment in consideration of a payment—once for all—of a certain number of years' purchase of the annual water rate.

† No. 548, dated the 1st of December 1864.

4. When I handed up Mr. Pedder's letter it struck me that the principle —having for its object the redemption of a certain portion of the Imperial annual revenue the amount of which was to be applied to *local* purposes—

would not be sanctioned, but agreed entirely with that gentleman as to the very precarious nature of this kind of assessment, and felt as anxious as he did to get rid of it altogether, provided any equitable means for making up the loss of revenue which would be caused by its abandonment could be devised. When I submitted my scheme—which was applicable as will be seen further on to *Jerayut-Bagayut* tracts only—I was fully aware that its adoption would be attended with some difficulty, and that it would require very great study before it could be applied, and although I was not prepared—as the Revenue Commissioner supposed—to carry it out *sine die*, I did not consider the difficulties insurmountable, and hoped that my letter would create discussion and be the nucleus of a well-matured plan.

5. I very much regret that my letter referred to was not more clearly expressed, for I remark that it has conveyed a wrong impression of my meaning both to your predecessor and yourself. In the first place my proposal had reference to Jerayut-Bagayut districts or tracts only, whereas the plan proposed by the Revenue Commissioner could be applied in *natural Bagayut* tracts or districts only.

Revenue Commissioner's letter to Superintendent, No. 1049, 30th March 1865, para. 4.

Revenue Commissioner's letter to Government, No. 1561 of 15th May, para. 2.

6. It was never my intention to dispense with the classification of well water. Under any circumstances it would have to be done to enable us to collect the necessary data for grouping the villages for water assessment.

What I intended was briefly this :—

(*a*) To collect all the information regarding the capabilities of wells, the supply, quality, and depth of water just as at present.

(*b*) To put all villages in which no brackish or salt wells exist into the 1st group, for water.

(*c*) To put in the 2nd group those villages in which salt and brackish wells are found mixed with sweet ones—on the assumption that all existing sweet wells in such villages might turn brackish or salt and that new ones would be as likely to be brackish as sweet.

(*d*) To put villages in which no sweet wells were found into the last group.

(*e*) To subdivide the groups on account of average depth of water.

7. Before determining the number of pies to be added to each rupee of the jerayut rate in every village on account of water, it would be necessary to ascertain the average realisations on the Bagayut cultivation, for some villages with every facility have very little of that kind of cultivation, while others with half the advantages have a great deal. In short, it depends entirely on the caste and capabilities of the cultivators whether water privileges are made the most of, or disregarded altogether.

8. My plan is therefore simply to add a little to the jerayut rate of every village in a Jerayut-Bagayut district, on account of water, the water capabilities having been previously carefully determined. For example :—Suppose the maximum jerayut rate of a village to be Rs. 5, and that according to the scale (framed from the data given above) 6 pies in the rupee had been fixed as the water value, then I would make the maximum rate Rs. 5-2 instead of Rs. 5, throwing out the 6 pies for facility of calculation.

9. The assessment of a jerayut field of 4 acres, classed at say 11 annas, would at the former rate be Rs. 13-12 and at the latter Rs. 14, a difference really inappreciable to a Guzerat cultivator. I feel perfectly certain that if the people themselves had the deciding of the question, they would very gladly pay this slight increase on all jerayut lands, if by doing so they could get rid of well assessment, present and prospective.

10. I am well aware of the fact pointed out in paragraph 2 of your memorandum under reply that a salt or brackish well is often found (in Guzerat) next to a perfectly sweet one. This I have myself seen in numberless instances, but it does not alter my opinion that the phenomenon is confirmed to certain tracts which can be defined by careful observation and classification.

Memorandum of Revenue Commissioner, No. 1561 of 15th of May 1865, to Government, para. 2, received with Revenue Commissioner's endorsement No. 1562 of 15th idem.

If even one brackish or salt well should be found in a village, I would degrade that village on the theory that the whole of the wells are liable to turn brackish or salt.

11. I am of opinion that the shock of an earthquake would be very likely to cause sulphurous or nitrous springs to break into any, or all the wells of villages, in which the soil is known to be impregnated with these ingredients as indicated by its presence in certain wells, but I feel confident that no such change would take place in those tracts where the water in all the wells—without any exception—is found to be free from any sulphurous or nitrous taint.

12. The whole system of assessing bhatta and natural bagayut lands—which are as different, as it is possible for anything to be, from jerayut-bagayut—has been so fully explained by Mr. Pedder, that I need say no more on the subject.

13. With regard to the subject under consideration Mr. Pedder writes as follows:—

"I have the honour to reply to your memo. No. 301A of 1865 upon the subject of the assessment of garden lands.

"2. I will first consider briefly the mode of bagayut assessment which we have adopted in this Survey, with especial reference to Major Francis' strictures upon it, and will then proceed to offer a few remarks upon the system which Mr. Ellis proposed to substitute for it.

"3. Garden lands in Guzerat may be divided, with reference to the mode in which they are irrigated, into 4 classes—

a. Lands watered from tanks.
b. Lands watered from kucha wells.
c. Lands watered from streams and rivers.
d. Lands watered from permanent wells.

And a very little consideration will show that these different kinds of garden lands cannot be assessed in the same way.

"4. The first class, *a*, is chiefly composed of rice lands, the irrigation value of which is allowed for in the water classification, and which I need not remark on.

"5. In the second class, *b*, are comprised, 1st, the bhatta or river lands of the Ahmedabad and Kaira Collectorates, described at the end of paragraph 2 of Mr. Rogers' letter No. 1561, dated 15th ultimo, and, 2ndly, the exceed-

ingly fertile and valuable lands in the Surat Collectorate which we call "ootum prukar," and a large area of which exists between Unklesur and the Nerbudda, and near the sea coast between Sucheen and Bulsar.

"6. These lands are deep beds of the finest alluvial soil, generally of a dark-brown colour. They are usually quite flat and are intersected by tidal rivers, the Ambeeka, the Kurreera, the Kaveri, &c., above the level of which they are little elevated. Their limits are perfectly well defined by an abrupt rise in the ground, and by a sudden change in the nature of the land to the ordinary black or gravelly soils of that part of the country. Water, not in all places of exactly the same quality, but always good enough for the irrigation of sugarcane, can in all parts of these lands be procured at depths varying slightly according to the locality, but always within a very moderate distance from the surface. These lands are capable of producing the finest sorts of sugarcane, plantains, ginger, pineapples, pumpkins, &c., and in most of them such garden crops are grown in rotation with dry-crops, but how often, depends upon the energy and capital of the cultivators. They are irrigated either from masonry wells or from kucha wells, which are merely holes dug in the ground, and do not last longer than one or two seasons. When a cultivator is rich enough to grow a garden crop every year, he usually finds it worth his while to build a masonry well, which costs only Rs. 40 or 50, and will probably last 20 or 30 years. If, on the other hand, he only grows a garden crop once in 5 or 6 years, he generally digs a new kucha well when he wants it, at a cost of 5 or 6 Rupees.

"7. Such lands as these I consider to be natural Bhagayut, and we have therefore entered them in distinct columns of the Survey registers, and have assessed them at garden rates, whether all the fields comprised in them are cultivated or not with garden crops at the time of the classification.

"8. But in fixing the rates of assessment, there is something to be considered beyond the depth at which water is procurable, and its quality and that of the soil. Wet crops are much more expensive to raise than dry ones, and the profit upon them, though absolutely much larger than on dry crops, are probably not so relatively. The extent, therefore, of garden cultivation in any village depends upon the proportion between the area of irrigable land and the capital available for the production of wet crops. Now, of two villages about equal in wealth and population, one may have a large area of this natural bagayut land, the other but a small one. In the latter case the whole of the bagayut land would be cultivated with wet crops as often as possible; in the former, either all the fields comprised in the bagayut tract would grow irrigated crops, but only at intervals of several years or more probably the lands nearest the village or otherwise most favourably situated would alone be cultivated with garden crops. To assess the whole of the irrigable lands of the latter village at the rate which the former could afford to pay would check cultivation and progress in wealth. To assess at garden rates those lands only which at the classification might be found to be actually irrigated would not only be unjust, as throwing an extra tax on the skill and capital of the more enterprising cultivators, but would endanger the revenue. For after the settlement the cultivators would very likely throw up the lands assessed at garden rates and irrigate those assessed only at dry-crop rates, and to impose in the village in which there is only a small area of irrigable land, and that entirely culti-

vated with wet crops, only the low rates which the other village could afford to pay upon its entire irrigable area would be a useless sacrifice of revenue.

"9. In a case like the above, therefore, we should make a difference in the garden rates between the two villages. Nor, in my opinion, is this inconsistent with principle. We are often obliged to vary even the dry-crop rates of neighbouring villages, because of differences between the wealth or skill of their inhabitants. Much more must we do so in the case of irrigated lands, the returns from which depend in so much greater a degree upon the skill and capital employed upon them; our settlement is not a permanent one, and at each periodical revision of assessment it may be expected that the temporary causes which have led to differences in the rates will be found to have become less powerful.

"10. The third class of irrigated lands are those watered from rivers by dhekorees, which are places either built of masonry or simply dug in the bank, and in either case at a trifling cost. Usually there is in each village much more land capable of being irrigated in this way than is actually irrigated, the proportion depending upon the agricultural capital and energy of the cultivators.

"11. Besides the mode of assessment which we have adopted for these lands, there are two others which we have rejected—

1st. A rate might be imposed upon each bag annually used to lift the water. This plan is objectionable for two reasons. The man who goes to the trouble and expense of raising wet crops would have to pay more than his neighbour who with equal natural advantages grows only dry crops, and the bag rate is therefore a direct tax upon industry and capital, and also the bag rate requires continual inspection, and even with the greatest care is easily evaded.

2nd. Or those lands alone which at the time of classification are found to be actually irrigated might be assessed at full permanent garden rates. Nearly the same objections apply here also and in even a greater degree. The skill and capital of the more enterprising cultivator would be taxed, and not annually, but for ever, while the man who had made use of the natural advantages of his land would be let off, and after the settlement it would often happen that the lands assessed at bagayut rates would be thrown up and the remaining lands irrigated.

"12. The mode of assessment which we have therefore adopted is as follows: The lands are first classed as dry-crop, and their natural capabilities for irrigation then classed and entered in a separate column of the registers according to a scale calculated on their distance from the source of supply and the difficulty and expense of raising the water. We can then permanently assess the water privileges at whatever maximum rate we please. Of course the rate would be higher in a village like Kullolee Jytulpoor, nearly every acre in which is watered from the Kharee or Saburmutty; there is one in which perhaps only 2 or 3 dhekorees are annually used. Our object is to spread the garden assessment which under a bag rate or crop rate system would be received from the lands generally irrigated, over the whole area which we can ascertain to be capable of irrigation. Government thus loses nothing, the extra rate for water is not so high as to throw out of dry-crop

cultivation fields which belong to people not rich or energetic enough to grow wet crops, while those who avail themselves of their water privileges can make large profits.

"13. There is another advantage from the mode of assessment which we have adopted for the last two classes of irrigable land. It is, that on the expiry of the term for which the permanency of the Summary Settlement is guaranteed, the assessment on the lands can be raised or equalised without the necessity of a fresh classification. Thus if there are two villages each possessing 200 acres of land irrigated from a river, and in one 100 acres are annually irrigated, in the other only 10, we should very likely fix the maximum water rate in the 1st village at Rs. 5 per acre, in the other at only Re. 1. Should it be found on a revision of the settlement that in the 2nd village also 100 acres have been brought under wet crop cultivation from the river, the water rates in the two villages might be equalised. Nor could the people adduce section XXX. of the Survey Act in objection to this, the whole of the irrigable lands having been originally classed as bagayut

"14. This leads me to a consideration of para. 10 of the Survey Commissioner's letter. As stated by Major Francis, no "general ruling" to the effect that lands irrigated by wells built after the introduction of the settlement will be exempt from bagayut assessment has been published. But surely the existing law is explicit enough on this point. It is enacted by section XXX. of Act I. of 1865, that the "revised assessment shall be fixed, not with reference to improvements made from private capital and resources during the currency of any settlement under the Act, but with reference to general considerations, whether as to soil and situation" &c. The meaning of this seems to me to be perfectly clear. The permanency of the classification has not been guaranteed by the Act, lest Government should be debarred from correcting errors on the expiry of the period for which the settlements are guaranteed. But they are debarred from taking advantage of the improvements made by one man to raise the rate of assessment upon his lands beyond that which may be fixed for the lands of others who have made no improvements. Thus, if we through error assess only at dry-crop rates a tract of land like those described in paragraph 6 above, the settling officer, on a revision, might legally assess the whole of it at garden rates. But he could not say to two holders of land within such a tract: "You, Ramjee, have built a permanent well during the currency of the last settlement, and your field will therefore be assessed at garden rates. You, Raojee, have done nothing to improve your land, and will therefore continue to pay dry-crop rates." The importance of this principle seems to me to be so great, that I hope the Survey Commissioner has here misinterpreted the Survey Act.

"15. The 4th and last class of garden lands are dry-crop lands, rendered irrigable by the construction, at considerable expense, of permanent wells. It is with regard to the mode of assessing these lands that Mr. Ellis observes that its defects are "want of simplicity, liability to evasion, and inequality of incidence," objections which Major Francis, from what he has heard, thinks incident to the system adopted in this Survey and to no other.

"16. The system of assessing land higher than it would otherwise be assessed, because its owner has at his own expense constructed a well to irrigate it, is of course open to objections so grave, that in the Punjaub this source of revenue has, I believe, been entirely abandoned, and in Bombay, if I am right in my interpretation of section XXX. of the Survey Act, will be so as regards

wells not in existence at the introduction of the settlement. But with regard to the assessment of wells now in existence the case is different. Even when they are held by the persons who built them, it must be remembered that they were built with the full knowledge that their construction would cause an increase of assessment upon the lands they were to water. Many old wells also in Guzerat were originally built by Government or by farmers of the revenue, and many more originally constructed by cultivators have either lapsed to Government or have been sold, their liability to assessment having been considered, in the price.

"17. I speak with diffidence regarding the Deccan Survey system having had no experience in it. But from what I have heard I believe that wells in the Deccan are comparatively few, that as they pierce the rock they are very lasting, and that the limits of the land irrigated from them are generally well defined. If this is the case it is of course not difficult for the classers to decide what lands should be assessed at garden rates.

"18. But this is not generally the case in Guzerat. Wells are very numerous, are likely to fall in or become salt, and the area of land which each is capable of irrigating annually is usually much less than the area capable of being irrigated from it. There are generally several sharers in a well, each of whom has the right of taking his own share of water into his own field, often at a considerable distance from the well, and surrounded by other fields equally capable of being irrigated, but the owners of which have no right to the water. We have therefore to decide—

1*st*. What area each well is capable of irrigating.

2*nd*. What proportion of this area must be reckoned in the field of each share; and 3*rd*, the rate.

"19. An example will show the method in which this was done before we introduced the Kussur system:—

No. of Bags which the Well can work.	Area which it is capable of irrigating annually.	Shares in Well.	Bagayut acres to each Share.	Fields held by each Sharer.			Settlement.				
				Nos.	Acres.	Classification.	Bagayut.	Bagayut rate.	Dry-crop.	Dry-crop rate.	Total Assessment of each Number
1	2	3	4	5	6	7	8	9	10	11	12
	Acres.					Annas.	Acres.	Rs.	Acres.		
2	8	A. ½	2	10	1	16	2	8	2	3	22
		B. ¼	4	11	2	16	1	8	1	3	11
				12	6	16	3	8	3	3	33
		C. ⅛	1	13	2	16	1	8	1	3	11
		D. ⅛	1	14	3	16	1	8	2	3	14
...	...	...	...	...	17	...	8	...	9	...	91

Now there are several objections to this method.

1*st*. It is very laborious. In a district like Duskrohi, containing about 4,000 wells, which irrigate 20,000 or 25,000 different fields, it takes

the settling officer 5 or 6 hours' work a day for 2 or 3 months, and the duty cannot well be entrusted to karkoons as so many difficulties continually present themselves.

2nd. Until the settling officer has fixed for each village what numbers or portions of numbers are to be entered as bagayut in columns 8 and 9 of the above table, the Registers cannot be begun to be calculated, and this throws the settlement very late in the season.

3rd. If, as often must happen, an error is made in the fields under the well, in the shares, in the capacity of the well, &c., correction requires the recalculation of the acres and rates of both the bagayut and dry-crop land under the well, which takes time and trouble.

4th. If after the settlement a well falls in, the Collector cannot remit the garden assessment upon the lands irrigated from it without recalculating the dry-crop assessment from the classification annas.

"20. To avoid these inconveniences, we adopted the bagayut kussur system, and I must observe that Major Francis has been misinformed that the garden assessment in Guzerat is fixed upon "the water-bag." It is fixed upon the land, but it is distinct from and in addition to the dry-crop assessment.

"21. In the example given above (paragraph 19) the dry-crop rate being Rs. 3 and the garden rate Rs. 8, the total bagayut assessment, exclusive of the dry-crop assessment, upon 8 acres would be Rs. 40. The entries would then be made thus—

Shares in the Well.	Nos.	Area in Acres.	Dry-crop rate.	Dry-crop Assessment.	Bagayut Kussur.	Total Assessment of each No.
				Rs.		
A. ¼	10	4	3	12	10	22
B. ½	11	2	3	6	...	6
	12	6	3	18	20	38
C. ⅛	13	2	3	6	5	11
D. ⅛	14	3	3	9	5	14
...	...	17	...	51	40	91

"22. It must not be supposed that in order to arrive at the amount of bagayut kussur we have to go through all the calculations as in the example given in paragraph 19.

"The settling officer decides on an examination of each district or group of villages how many acres a one-koss well working a certain number of hours will on an average irrigate, and the rate of bagayut assessment which it will be proper to impose, and from this a table is drawn out. Thus if it is found that a well working 9 hours can irrigate on an average 4 acres, and one working 6 hours 2½ acres, and that the proper rates, in addition to the dry-crop assessment, will be for a sweet well Rs. 5, for a brackish one Rs. 3, and for a salt one Rs. 2 per acre, the table would be in the following form:—

No. of hours of one Koss can work.	Acres irrigable.	Bagayut Kussur.		
		On a sweet Well.	Ditto brackish.	Ditto salt.
	A. g.	Rs. a.	Rs. a.	Rs.
9	4 0	20 0	12 0	8
8	3 20	17 8	10 8	7
7	3 0	15 0	9 0	6
6	2 20	12 8	7 8	5
&c.	...	...	...	&c.

"23. With the aid of this table it is as easy for the settling officer to fix the bagayut assessment for a whole district as according to the former system to fix that of a single large village. It is easy when the total assessment on the well has been ascertained to distribute the amount over all the fields watered by it in proportion to the share of each holder. If there is any doubt about the shares, we can postpone the distribution till the jummabundy, and then ascertaining the facts from the people who are present, fill in the figures in 10 minutes, the Survey registers being complete, as far as the calculation of the dry-crop rates is concerned. The correction of errors is also extremely simple, *e.g.*, at the jummabundy of Umret, Talooka Thasra, we found that the garden rates which I had originally imposed were too low, and decided upon raising them ½, which was immediately done by adding 8 annas to every rupee of kussur in the Register. Under the old system this would have involved the recalculation of the rates and would have been very troublesome. If after the settlement a well falls in, the Collector has only to strike out the kussur, and if, as sometimes happens, a cultivator should wish to resign one of his bagayut fields, but to retain his well, the kussur can be immediately transferred to whatever field he may point out.

"24. There is another advantage in this system. It sometimes occurs in Guzerat that a Government well belongs to a person who has no land under it. In this case we can enter the holder of the well as a sharer in the well number, liable for the kussur only, and the entry in the Phusal Putruk would be in the following form :—

Well No.	Acres.	Assessment, Rupees.	Name of Holder.	Dry Crop.		Bagayut Kussur.
				Acres.	Assessment.	
10	5	30	Ramjee ...	5	15	...
			Raojee ...	...	...	15

"A curious instance of this has just occurred during the settlement of Bardoli. A cultivator who had a Government well and land was in debt to a

Wania, who attached his well, and bought it at the auction for Rs. 28, thinking that at the settlement the land of the cultivator, who would of course be recorded as having no right to take water from the well, would be assessed at dry-crop rates, and that consequently he would be able to get a *piaow*, or rent, for the water. We have entered the Wania's name as above, and have thus secured Government revenue to the amount of Rs. 29 per annum.

"25. I trust to be excused for this long description of our method. It seemed to me very necessary that after the Survey Commissioner's strictures upon it, it should be clearly explained. I am sure that Major Francis would be the first to admit that the simplicity of the method of garden assessment adopted in a district or province must depend upon the nature of its water privileges and of the modes of irrigation which prevail in it. Our object has been, whenever we can ascertain with tolerable accuracy what are the water-producing capabilities of soils, to allow for them in the permanent assessment, without regard to the existing means of irrigation, and when we cannot, to assess those lands which actually possess the means of irrigation is as simple, permanent and equitable a way as we can. If Major Francis will take the trouble to understand our system, he will, I think, be convinced that it is neither so complicated nor so unfair either to Government or the cultivator as he now supposes.

"26. I will now proceed to offer a few remarks upon Mr. Ellis' proposed system. I quite agree with what Mr. Rogers and Major Francis have said regarding this. I am quite sure that the system would not be applicable in a district like Chiklee, where in one field water can be obtained by digging through earth to the depth of a few feet, while another neighbouring field rests upon solid rock, and even in districts like Daskrohi or Neriad, where this is not the case, where rock is not met with, and where the springs are found at about the same depth, not only, as Mr. Rogers observes, are sweet and salt wells found close together, but also it is by no means certain on sinking a well a spring will be met with. I know several instances of wells left unfinished because water was not found in them.

"27. I do not think also that the increase of assessment upon the dry-crop lands required to make up for the abandonment of a garden assessment will always be so inappreciable in amount as Mr. Ellis expects. In Chiklee, for instance, the assessment of cultivated dry-crop lands will be about Rs. 1,30,000 and of garden lands (not including rice) about Rs. 65,000. Deducting those dry-crop lands in which, from their elevated situation or other reasons, there is no probability of water being obtained, the rate of increase in the dry-crop assessment required to make up for the relinquishment of a separate garden assessment would certainly be not less than annas 8 in the rupee, and we should, I fear, run a great risk of throwing much land out of cultivation.

"28. There is another point which Mr. Ellis has, I think, overlooked, and which neither Major Francis nor Mr. Rogers has noticed. If I understand Mr. Ellis' proposal, he intends that the classers shall ascertain those lands in which there is a reasonable probability of water being obtainable, and allow for this probability by an addition to the classification annas. But this presupposes that in all districts and villages a uniform proportion between wet-crop and dry-crop rates, or rather between the dry-crop rate of lands in which water is procurable, and that of lands in which it is not, can be maintained. This is far from being the case. In Chikhlee, for instance, when there is a great deal of

very superior rice and garden land, and the dry-crop soils are of inferior quality, the people put all their capital, labour and manure upon their wet lands, and grow only grass or the commonest grains in their dry soils, and we have consequently found it absolutely necessary to reduce the dry-crop rates which, upon other considerations, we originally proposed, and there are other districts in which the dry-crop cultivation is almost as careful and valuable as the wet-crop." * * * * * * * * * * *

14. I trust you will do me the favour of causing a copy of this letter to be furnished to Major Francis, who is under the impression that the system of bagayut assessment adopted in Guzerat has been found defective. Now it is not the system that is defective in itself—for I am humbly of opinion it is the best that could be devised,—but it is the difficulty of administering and working it after the assessment has been completed.

15. I will adduce some examples. The settlement of a district has been completed. For some time all goes on smoothly. Suddenly either from the shock of an earthquake or from some other unknown cause, a few wells or a great many wells (in one village or in several villages of the district which have hitherto been sweet, and have been assessed as such) turn brackish or salt. Now (as you are well aware) there are several grades of brackish water which we define as brackish, brackish drinkable, brackish undrinkable, and salt. As soon as the Collector receives the petitions, he must either remit the kussur on these wells *in toto* or make a reference to the Survey Department to know *how brackish* the water has become, and how much the kussur is to be lowered in consequence, or to say the least of it, he must send some trustworthy person to examine the wells and see whether they have become really salt or not. Again, in the sandy and loamy soil of Guzerat, wells fall in every day, and as they fall in, the "kussur" must be remitted.

Vide Collector of Kaira to Revenue Commissioner, N. D., No. 1137, dated 19th October 1864. Reply of Revenue Commissioner, No. 3423, dated 29th October 1864, forwarded by Collector to Superintendent of Survey, No. 1176, dated 2nd November 1864.

16. Now these are the causes which make the assessment of jerayut bagayut so precarious in Guzerat, and are the defects of the system alluded to by the Honourable Mr. Ellis, but they cannot justly be laid at the door of the Survey (as I am quite sure Major Francis will be the first to admit), for it might be said with about as much fairness that the Survey is responsible for the soil turning "*Khár*" which it is continually doing in many parts of Guzerat and the North-Western Provinces.

Revenue Commissioner's letter to Government, No. 1045 of 30th of March 1865, para. 2.

17. Mr. Pedder has very clearly explained that the difficulties of reducing assessment on account of the falling in of wells or change in the quality of water are only multiplied by combining the water assessment with the jerayut rate and putting it on the land. This difficulty has been got rid of by the "kussur."

No. 13A, dated the 8th June 1865.

18. Now it was to get rid of this precarious pucka well assessment that induced Mr. Pedder to propose that the owners should be allowed to redeem the assessment, and it was because I did not think his scheme would be sanctioned that I submitted mine. The Honourable Mr. Ellis' plan was proposed to be carried out as a better one than mine, and thus this discussion arose;

W. G. Pedder, Esq., Survey Settlement Officer in Guzerat, to Captain C. J. Prescott, Superintendent of Revenue Survey and Assessment in Guzerat, No. 23, dated 14th November 1864.

but now that Mr. Pedder's scheme has received the sanction of Government* and is to be adopted in one district as an experiment, there is no need for discussing the feasibility or otherwise of my plan, as from what I hear the people will be very glad indeed to purchase the well assessment by the payment once for all of a lump sum.

* Resolution of Government, No. 1826, dated 1st May 1865.

I have the honour to be,

Sir,

Your most obedient Servant,

C. J. PRESCOTT.

Revenue Survey and Assessment.

No. 2110.

REVENUE DEPARTMENT.

Bombay Castle, 8th June 1866.

Letter from the Revenue Commissioner, N. D., No. 1045, dated 30th March 1865—Submitting, for the consideration of Government, the propriety of abandoning in future Survey Settlements in Guzerat and Khandeish all assessment upon wells; and stating that he has directed Captain Prescott and Mr. Davidson, in introducing the revision of assessment during the current season, to adopt this new system experimentally and requesting sanction of Government to the same.

Letter from Major J. T. Francis, Survey and Settlement Commissioner, No. 12, dated 25th April 1865—Submitting his remarks on the proposals contained in the above letter.

Letter from Major W. C. Anderson, Survey and Settlement Commissioner, No. 137, dated 10th May 1865—Submitting his observations on the same.

Letter from the Revenue Commissioner, N. D., No. 1561, dated 15th May 1865—Submitting, with reference to his predecessor's letter quoted above, his remarks on Major Francis' letter No. 12, dated 25th April last; and suggesting that no general order for carrying into effect the proposed system in Guzerat and Khandeish be issued until the result of the experiment which Captain Prescott has been directed to make in the districts of Bardolee and Chicklee in the Surat Collectorate is known.

Letter from the Revenue Commissioner, S. D., No. 1942, dated 7th June 1865—Forwarding his remarks on the subject.

RESOLUTION.—The question submitted by the late Revenue Commissioner, N. D., was whether a system might not be adopted for assessing by a light rate the water-producing qualities of the soil, in preference to the present system of assessing highly only such lands as are found to be already supplied with wells.

2. The authority of Major Wingate is quoted in support of the present system. But that able Revenue officer admitted the correctness of the prin-

ciple advocated in the letter from the late Revenue Commissioner, N. D., No. 1045, of the 30th March 1865, and it seems that he was deterred from adopting the system, which he deemed to be better theoretically, by the consideration that it would involve a large sacrifice of revenue, and that the continuance of the system which he found in existence would not be felt as a hardship if the assessment were properly adjusted.

3. In the discussion which has taken place there appears to have been some misapprehensions, and questions not altogether relevant have been raised. The result, however, appears to be that the correctness of the theory is admitted, but difficulties are raised in respect to the practical application of the principle.

4. These difficulties do not everywhere exist. As an instance it may be noted that Major Francis has introduced a similar system into the district of Kundiara in Sind. In the Bhatta lands of Guzerat the principle has also been successfully adopted by Captain Prescott and Mr. Pedder. The plan is certainly practicable where the lands in which wells may be dug are in tracts of considerable extent. Where the well assessment is likely to disappear altogether in a short time, as in some of the districts of Guzerat, or where it is likely to fall off owing to the small profits of such cultivation as compared with dry-crop cultivation, it is surely better to devise and adopt some system for taxing the irrigable quality of the land. This need not be by the general imposition of additional assessment on all lands; it would naturally fall only on the best lands which are ordinarily those in which such capabilities are found. It may in some places be necessary to have the portion of the village lands to which such extra assessment would be applicable noted and recorded by the Assistant in charge of classing duties; and His Excellency in Council does not think that the task would ordinarily be as difficult as the work of fixing again rates for garden lands under the present system. On the other hand, there are doubtless districts in which it would be difficult to carry out the taxation of the water-producing powers of the lands sufficiently to compensate for the abandonment of the present system. But these exceptions should not prevent the adoption of a more correct system wherever it is practicable.

5. Captain Prescott has framed a plan for working out an application of the principle. He may be permitted to try this in any district in which it may be found appropriate, and the result will appear in the Settlement Report. It will be sufficient for Government to record an opinion that the principle should be the basis of settlement whenever the Superintendent can safely and conveniently apply it. There can be no greater inducement to the digging of wells than the exemption of all wells from assessment. Of course this exemption could not affect retrospectively assessment now being levied, but whenever a revision takes place the Survey Commissioners and Superintendents should consider whether the special rates imposed on existing wells may not be got rid of without a great scarifice of revenue.

J. KING,
For Chief Secretary to Government.

Notes and Rules (regarding lands assessed under Section XXVI. of Act I. of 1865) for the guidance of Jamábandi Officers.

Resolution of Government No. 5678 of 18th November 1872.

The following clause will be inserted in all future "guarantees," *viz.*, "kacha wells not being improvements within the meaning of section XXXV. of Act I. of 1865 will, when used for irrigating lands not assessed at wet-crop rates, by the Revenue Survey, be liable to the koss rate of the village, as recorded in the Kaim Khardo".

The different kinds of wet assessment in Gujarát are as follows:—

(*a*) Lands assessed at dry-crop rates watered from "Pakka" wells upon which a "kasar" is imposed.

(*b*) Natural Bágáyat lands, and river bhatta lands, upon which a permanent wet-crop assessment is imposed.

(*c*) Land watered from tanks upon which a permanent wet-crop assessment is imposed.

(*d*) Lands watered, or capable of being watered, by means of "Dhekudis" from rivers, and streams up to 80 chains distance from the source of supply.

(*e*) Lands (not natural Bágáyat) assessed at dry-crop rates watered from kacha wells.

(*f*) Rice lands.

It is to be noted:

1. "That pakka wells erected during the currency of lease (being improvements within the meaning of section XXXV. of Act I. of 1865) will not be assessed, nor will any extra rate be imposed on any of the lands watered therefrom.

2. "But kacha wells not being improvements, but the contrary, will, when irrigating any lands not assessed by the Revenue Survey at wet-crop rates, be liable to the koss rate fixed at the Settlement and recorded in the Khardo.

3. "No koss rate will, however, be levied on any 'kacha wells' irrigating land assessed by the Revenue Survey at wet-crop rates, whether it be Bhatta, natural Bágáyat, Dhekudis, or rice lands.

4. "As all lands watered, or considered capable of being watered by Dhekudis from rivers or streams, have been so classed, and assessed (according to distance) by the Revenue Survey (up to 80 guntha chains of the source of supply) no other lands beyond this radius, taking water from such rivers, or streams, will be subject to any extra cess on that account, during the currency of a lease, unless such river, or stream, shall be converted, and improved, for purposes of irrigation in the manner contemplated in section XXIX. of Act I. of 1865.

5. "Only those lands which have been watered hitherto from Government tanks, and which have been classed as so watered by the Revenue Survey, and assessed accordingly, have right to that water. If, therefore, any cultivator shall take water therefrom to any field in his possession not having a right to the same, or not classed as having such right, he will render himself liable to any cess which the Collector may impose for the use of such

water, and will further be liable to any penalties which may be imposable according to law for taking water without permission."

RULES.

Kacha Wells.

1. No koss rate is to be levied on kacha wells irrigating numbers assessed by the Revenue Survey at "wet-crop rates," *i.e.* garden, Bhatta, natural Bágáyat, or rice.

2. Kacha wells irrigating lands assessed at *dry-crop rates only* are liable to the koss rate fixed for the district.

3. When a kacha well is used for the irrigation of dry-crop land, and either on account of the smallness of the area, or the inferior nature of the crop, the levy of the full koss rate would be excessive, the Jamábandi officer may impose one-fourth of the full rate.

4. If water is carried by Bhistis or in matkas for the irrigation of a small plot of land, no wet-rate is leviable, the great labour being taken into account.

5. If sugarcane, grown in dry-crop land, is irrigated from a "kacha well," the full koss rate is to be charged for both the years, or portions of years, that the crop is on the ground.

6. Nothing can be imposed by way of a "Piavo" or koss rate on Government land irrigated from a "kacha well" sunk in alienated land, but a koss rate is leviable on a "kacha well" sunk in Government land (assessed at dry-crop rates only) irrigating alienated land.

7. Land in British territory irrigated by water brought out of foreign territory cannot be charged a koss rate or "Piavo," but if a kacha well is sunk in Government land, assessed at dry-crop rates only, and the water is taken into foreign territory, the koss rate is leviable.

Pukka Wells.

1. A cultivator pays the kasar, or his share of the kasar, on the well, and takes the water where he pleases.

2. When a well falls in either wholly or in part, the Taláti shall report the circumstance to the Mámlatdár, who, having inspected the well, will submit a report to the Collector, who will consider —

I. (*a*) Whether the well has been fraudulently neglected; if not,

II. (*a*) Whether the well is worth repairing, *i.e.* whether repairs will cost much less than a new well; if not,

(*b*) Whether the rayat will accept Takávi or not; if not,

(*c*) Whether it is worth the while of Government to pay for the repairs, in order to keep the kasar, or whether it is better to strike it off once for all.

3. Similar enquiries will be held when it is reported that a sweet well has turned brackish, or salt, so as to destroy its utility for irrigating superior crops, which being established, the Collector will remit ¼th the kasar in case of its having turned brackish and one-half in case of its having turned salt, *the*

difference between these values and the original "kasar" being shown in the accounts as a remission.[1]

4. A well on the banks of a stream or river which is bricked up or a brick abutment against the scarped bank, is an improvement within the meaning of section XXX. of Act I. of 1865, and cannot be charged with a koss rate.

5. A well hitherto used for village purposes, and on which no kasar has, in consequence, been imposed by the Survey, is afterwards used for irrigation, the full koss rate of the district, on as many kosses as are used, is to be levied, rateably from the parties using the water.

6. A new well is sunk by the side of an old one on which a kasar is imposed. The owner destroys the old well, and claims exemption from kasar, taking his water from the new well, which he calls an improvement. This is fraudulent neglect within the meaning of section I, rule 2.

7. Wells in "Ghur Kacha," whether pakka or kacha, are never to be taxed in any way.

Tanks.

1. If rice or other lands in the neighbourhood of tanks which have no right to take the water, and have not been assessed by the Revenue Survey for the use of such water, are irrigated therefrom, the Collector will enquire if there be water to spare for more land than is now under the tank, and if there is, the Collector will allow as much more land to be irrigated as the tank can supply water for, without injuring the "Hak-Wallas," and will charge them the same water rate as is imposed on similar lands under the tank. This power will only be used in very clear cases, to avoid disputes. If there be no water enough for more than the Hak-Wallas, the taking of it by "Vagar-Hak-Wallas" will be prohibited, under a penalty not exceeding double the maximum water rate of the village on the area irrigated.

CYRIL JACKSON PRESCOTT,
Superintendent, Revenue Survey and Assessment,
Gujarát.

NOTE BY W. G. PEDDER, ESQ., ON THE ASSESSMENT OF WELLS.

I have looked through these papers and have talked the question over with Colonel Prescott.

It appears to me that there is no difference of principle between the Honourable Mr. Rogers and myself, for the Honourable Mr. Rogers in his minute of 29th April 1874, desires that the proposed rules shall be applied "in those tálukas where the new system of classification of Bágáyat land has not been carried out," and I am most decidedly of opinion that "kacha" wells should not be exempt from the mót rate assessment in those tálukas where the new system (of valuing land for the irrigation of which water is

[1] Garden lands assessed at dry-crop rates with kasar on the pakka well are liable to a koss rate if they are irrigated by a "kacha" well after the pakka well has fallen in and the kasar has been remitted in consequence. But if the "pakka" well is repaired or a new pakka well built, nothing beyond the dry-crop rate can be levied.

obtainable without the necessity of making a pakka well by an addition to the soil rate, whether or not the means of irrigation, wells or Dhekudis, were in existence at the time of valuation) has not been carried out. It would, I think, never do to let off the môt rate in Dholka for instance; for this would be to assess the Maliat land there very much below its value; to cause a considerable loss of revenue; and to embarrass Government seriously on a revision of the present settlement. It would be out of the question to revise the classification of this land during the term of the present settlement; for this would be a direct breach of the guarantee.

The only question between the Honourable Mr. Rogers and myself is, what are the tálukas in question. The Superintendent, Gujarát Survey, in his No. 636 of 28th March 1874, has mentioned certain tálukas of Surat only as those in which the new system of valuation has been carried out. But Colonel Prescott admits that he wrote that letter under a misapprehension of the question asked him, and that the new system has been applied, as I stated, throughout * Kaira, Broach, and Surat. That much irrigable land in Kaira was not passed over and assessed at dry-crop rates only is shown by the fact, which I learnt from enquiry in Kaira, that the realizations from môt rate in that district are less than Rs. 2,000 a year.

* *Vide* Matar Settlement Report of 1862, page 415 of Selection 114, also pages 470, 747, and 749 of the same Selection.

As regards the whole of Ahmedabad, I would leave the môt rate as it is, though, as I have stated before, part of Daskroi was revised on the new system of classification.

I would however now beg permission to note one or two observations on these papers:—

1. I feel that I expressed myself much too strongly with reference to the legality of the môt rate, when fixed at settlement and recorded in the village papers. There can, I think, be no doubt that it is strictly legal under section 26 of the Survey Act. The fact is that I, and I fancy Mr. Shaw Stewart also, had confused certain action of the Collector of Surat, which was not, I think, legal, with the original order of the settlement regarding môt rate.

2. All through this discussion I have assumed that dry-crop lands in which kacha wells have been dug may, on a revision of the settlement, be assessed at irrigation or garden rates, and this I conceive to be the intention of Government. But further consideration has shown me two points which I ought to bring to notice. If Government intend that the valuation of these lands shall not be revised at the expiry of the term of settlement, then to abolish the môt rate will be to exempt, owing to an oversight of the original settlement, these lands from the assessment extra to dry-crop rate which they ought to bear, not only for the term of the settlement, but for ever,—a different thing. But if Government intend, as I suppose, that the valuation shall be revised, then I am bound to say that the abolition of the môt rate now may cause a difficulty in revision. For the justification for assessing on a revision, at garden rates, land now assessed at dry-crop rates would be that the measure is a mere commutation of the existing liability to môt rate, and if we abolish môt rate altogether, the legality of the revision might come in question. Government should therefore, I think, be careful to lay down in its Resolution that the liability to levy the môt rate on wells and Dhekudis in dry-crop land

in Kaira, Broach, and Surat is *suspended* only for the term of the current settlement.

Lastly, this question of kacha wells has been mixed up with that of the assessment of existing pakka wells which has nothing whatever to do with it. The pakka well assessment question will gradually settle itself by the well assessment being struck off as the existing pakka wells fall in, which they will all do sooner or later. But I would beg to direct the Chief Secretary's attention to the letter No. 1503 of 15th August 1874, from Mr. Beyts, Acting Superintendent, Gujarát Survey. In that letter Mr. Beyts states outright that he considers that all new pakka wells, all new rice lands, will be assessed at their then actual value on a revision of settlement. I do not at all follow Mr. Beyts' reasoning, but I must say that I believe his conclusion as above stated is not contemplated by the Survey Act, and is not in accordance with the intention of Government, and, if so, I would suggest that the sooner his error is authoritatively pointed out to him the better.

W. G. PEDDER.

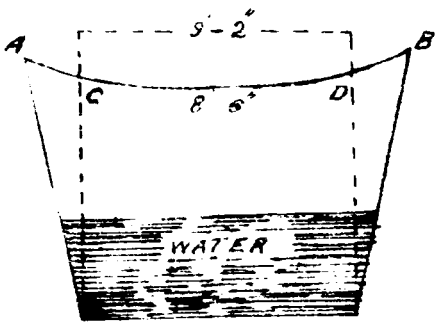
(Forwarded through Colonel Prescott.)

6th November 1874.

Rules for ascertaining the capability of Wells.

Rule 1.

First measure the diameter of the well very carefully in feet and inches, and in doing so it is to be understood that the diameter near the surface of the water is required, which in consequence of the overhanging of the arch, or the funnel shape of the sides, is sometimes difficult to obtain.



The diagram in the margin will show how the correct diameter can always be obtained. A to B is the diameter of the mouth of the well 9 feet 2 inches, but of letting the lead down at the side of the well to the water's surface, it will be seen that the true diameter is from C to D, which is on each side 4 inches less than the diameter 9 feet 2 inches; therefore this measurement, less 8 inches, gives the true diameter, *viz.* 8 feet and 6 inches.

Rule 2.

Example.

From top to water's surface 57·2" continued to bottom of well 6·4".
Total depth 63·6".

Measure and record the depth from the top of the well to the surface of the water. Continue the measurement to the bottom of the well, and record the further depth. These two sums added together give the total depth of the well from top to bottom, which record also.

Rule 3.

There is given you a rope with a weight fixed on a board. Having measured the depth as above with the weight you are to fasten on the board, by fixing a piece of wire or stick through the hole in the weight. Then gently

lower the rope till the weighted board rests lightly on the surface of the water, and then tie a small knot so as to keep the board in that precise position and fasten the rope so that it cannot slip.

Rule 4.

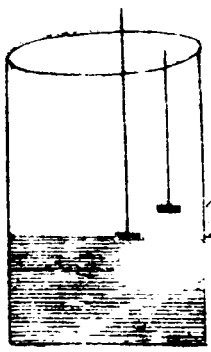
Now direct the "Kheroot" to commence working his "koss" at his usual daily pace, and when it begins, turn your half-hour glass. Let the koss work for the half hour, during which time you are carefully to count the number of koss raised, which number you are to record at the end of the half hour. Experience shows that the average number will be about 30.

Rule 5.

You will record the number of "koss" raised, and in case during the half hour any part of the gear should break, if only a few minutes, say 10, should elapse in repairing it, no notice need be taken of the circumstance, but in case the delay is very great, the process must be commenced again from the beginning.

Rule 6.

Now untie the cord and let the board fall to the surface of the water—which has been of course lowered by the working of the "koss." When it touches, mark the feet or inches, from the knot you made to the place where it now touches the top of the well. This will give you the precise measurement of the reduction of water caused by the working of "koss," as *vide* the example in the margin, after which record the measurement in your Shera book.



Rule 7.

You have a gallon measure; now take it, and having directed one "koss" to be drawn up and emptied in the trough, measure how many gallons it contained.

Rule 8.

There are six and a quarter gallons in one cubic foot of water; therefore to obtain the number of cubic feet the koss contains, you have only to divide the total number of gallons as obtained by the above measurement by $6\frac{1}{4}$ and you will obtain the cubical contents of the "koss." For example, a "koss" contains 28 gallons, which divided by $6\frac{1}{4}$ gives $4\frac{1}{2}$ cubic feet of water.

Rule 9.

Now to discover how many cubic feet of water the well has lost by working the "koss" for half an hour, you must take the Jantri No. 1, and carrying the finger down the perpendicular column till you come to the depth diminished as found by Rule 6; you must then carry the finger along the horizontal column till you come to the diameter of the well, when at once you find the number of cubic feet which the well has apparently lost as per margin, *vide* example.

	$9\frac{1}{4}$
Feet 2	140

Rule 10.

But in many wells there are springs by which water is supplied nearly as fast as it is withdrawn. It is necessary to determine the force of these springs and the velocity with which they supply water. From the foregoing rules and the following example this will be easily understood. For instance, the diameter of the well has been ascertained. It is 9 feet 10 inches. The number of "kosses" withdrawn has been ascertained by the measurement to contain 28 gallons. Therefore $28 \times 44 = 1232 \div 6\frac{1}{4} = 197\text{-}12$ cubical feet of water. But you have already ascertained by rule 9 from the "Jantri" that according to the measured diminished depth only 149 cubic feet of water have been diminished from the store in well. It is evident therefore that the difference between 149 and 197-12 (197-12—149 = 48-12 or 48-12) is the exact number of cubic feet of water supplied to the well by the spring during the half-hour working of the "koss" and may be called its initial "velocity."

Example.

	Ft.	In.
Actually withdrawn from the well by measurement	197	12
Apparently withdrawn as shown by diminished depth	149	0
	—48	12

Difference supplied by the springs.

Rule 11.

You have now ascertained the "initial velocity of the spring" by one-half hour's work, and by a table of progression can be discovered how much water such a spring will supply in a working day of 9 hours; this table is your "Jantri" No. 2, which now comes into play, and is to be used as follows. Run your finger down the perpendicular column till you come to the number of koss and the cubical contents of the bag. Now run your finger along the horizontal column till it comes under the nearest number to the initial velocity as found by rule 10, and you will then find the number of cubic feet of water the spring is capable of supplying in 9 hours, as *vide* example in the margin.

A 2 "Koss" well 4½ cubic feet koss as found by rule 8. The initial velocity as found by rule 10 after working koss half an hour is 48 feet 12 inches cubic feet. The nearest approach to this in the horizontal column of initial velocity at the top of the Jantri (No. 2) is 50.

Now this applied to the 2 koss table and 4½ bag gives 3,407 cubic feet as the quantity of water the spring is capable of supplying in a working day of nine hours.

Rule 12.

Now you have got all the information necessary step by step for ascertaining the capability of a well you have got.

The diameter of the well 9-10. The depth of water in the well 6-4.

Now according to the above diameter (9-10) and depth of water (6-4) you will find by Table No. 1 the present store of water in the well in cubical feet	cubic feet	473
You have found also by Rule 11 and by the Jantri No. 2 that the quantity of water the spring can supply in a working day of 9 hours is cubical feet		3,407.
	Total	3,880 supp'y.

Rule 13.

To apply this plan to all wells, so as to obtain the relative value of each, it is necessary to fix a maximum divisor which is the quantity of water it is possible for an ordinary "Koss" to discharge in 9 hours, and is the same both for a "Ramia and Soondia," as the following example will show.

A.—Ramia.	*A.—Soondia.*
6 cubic feet maximum size of bag. 30 discharges per half hour cubic feet. half hours. hours. =180 × 2 × 9 = 3,240 cubic feet of water.	9 cubic feet maximum size of bag. 20 discharges in half an hour 180 × 2 × 9 = 3,240 cubic feet of water.

3,240 is here shown to be the maximum discharge from one "Koss" in a day of 9 hours, and consequently the constant divisor in all cases.

The statement will then always be as follows, viz. : —

As constant divisor		Hours maximum working day.
3,240	:	9

:: Total available supply to the number of hours the "Koss" can work. Instance the example given below from the figures previously employed in these rules.

3,240 : 9 :: 3,880
9

3,240) 34,920 (10·7
3,240

2,520·0
2,268·0

252·0

The decimal here is above half an hour, therefore another complete hour may be shown.

Divided by the number of Koss which are to be entered in column 3 of the Bágáyat Takta. } 10 hours as shown above.

1 hour added because the decimal exceeds half an hour.

2) 11 (5½ the number of hours to be entered in column 5 of the Bágáyat Takta.

Rule 14.

Now the above shows the number of hours the well would work as 11, but it is necessary to divide these hours by the number of "Kosses" actually used, which must be fixed according to the "Oodaran" of the Bágáyat Takta, column 3. Then the number of "Koss" so found will be entered in column 3 of the "Bágáyat Takta" and the hours of the quotient in column 5 of the "Bágáyat Takta."

For example, 11 hours is given as the hours the well will work, this divided by 2, the number of "Kosses" used, gives 5½ hours for each "Koss." So 2 is the number to enter in column 3 of the "Bágáyat Takta" and 5½ in column 5.

Rule 15.

In large wells (of more than four "Koss") the working of one Koss for half an hour does not remove the superincumbent pressure of water fast enough to develope the velocity with which the spring supplies the vacuum. Therefore when the number of "Kosses" to a well exceeds four, two Kosses instead of one are to be worked to discover the गड्ड initial velocity of the spring, and when the number of "Kosses" exceed eight, three "Kosses" are to be worked (*vide* margin).

From how many hours.	To how many Koss.	Number of "Kosses" to be worked to ascertain how much water is supplied by spring in ½ hour.
1	4	1
5	8	2
9	12	3

But as this is merely to develope the spring, you will understand that, although the number of "Kosses" worked and the results of such working are to be shown in the Shera book, yet, of course, each result must eventually be divided by the number of "Koss" worked, and the hours entered in column 5 of the "Bágáyat Takta" will be those obtained after this division. *Exempli gratia*, "Jamboodiawalla" well; diameter 18 feet; a 12 "Koss" well 18 feet diameter—therefore work 3 "Kosses" Result.

Total "Kosses" raised in half an hour 141.

Measured contents of 1 "Koss"=26 gallons or 4·16 cubic feet of water. Then 141 "Kosses" raised × 4·16 cubical capacity of bag=586·56 cubic feet of water withdrawn. After working the 3 Kosses half an hour, the decrease in the well is found to be 15 inches—or by the Jantree 318 cubic feet.

Then 586·56 cubic feet withdrawn
318·00 cubic feet by the Jantree.

268·56÷3=90 nearly, which is the initial velocity to be applied to the 12 "Koss" "Jantree."

N. B.—When wells exceed 9 "Koss" (the extent of the Tables) the calculations must be in the rains from the record in the Shera book.

(Signed) C. J. PRESCOTT,
Superintendent, Revenue Survey and Assessment, Gujarát.

APPENDIX D. REFERRED TO IN CHAPTER XII. SECTION III.

CORRESPONDENCE RELATING TO THE ASSESSMENT OF LANDS IRRIGATED BY DHEKUDIS AND BUDKIS.

Rules for classification of occasional Bágáyat watered from Koowehs or successive lifts in the Kolhápur State and S. M. C. Districts.

1. It appears that this Kuweh Bágáyat is sometimes made in undoubted Turi land and sometimes in Khushki land, and that it is not made in the same spot year by year, the first Boorkee and successive lifts being removed in the rains and reconstructed after the monsoon wherever may be most convenient for the succeeding year's cultivation.

2. The following rules will, I think, provide sufficiently for this kind of cultivation :—

1st. When the land is Turee it will be entered as Turee by the classers.

2nd. For (1) one lift reckoning from the bed of the river inclusive 1 anna "water class" will be imposed, in addition to the Turee water class otherwise imposable on double the area of land actually irrigated in the year of classification if so much land susceptible of irrigation is comprised in the Survey number, otherwise if double the actually irrigated area is not susceptible of irrigation, in consideration of the level of the land, as much as may be, will be taken.

Turee water class.

3. For two lifts 6 pies additional "water class" will be imposed under the same conditions as in rule 2.

4. For three lifts 6 pies additional "water class" will be imposed on the area actually irrigated without any addition of area.

5. For four lifts and upwards no additional rate will be imposed.

6. When the land is Khooshkee it will be entered as Khooshkee by the classers and will be subjected to whatever scale increase is ordered for the remaining dry-crop land of the village and in addition as below.

7. For one lift two classes additional = 4 annas will be imposed under the same conditions as in rule 2.

8. For two lifts 1 class additional = 2 annas will be imposed on the same conditions as in rule 2.

9. For three lifts 1 class additional = 2 annas under the same conditions as in rule 4.

10. For four lifts no additional rate will be imposed.

11. In any case where the same land is continuously cultivated as Baghaeet year by year, the Boorkee and Koowehs being erected year by year in the same place, this land will be recorded as Baghaeet and the detail shown in

the Baghaeet Tukta, with, in every case, an English remark regarding the number of lifts from the bed of the river inclusive.

W. C. ANDERSON,
Survey and Settlement Commissioner, S. D.

Survey Commissioner's Office,
Poona, 22nd September 1870.

Extract paragraphs 14 to 17 from the memorandum of Mr. Ozanne, the Survey Commissioner, No. 900A, dated 23rd May 1887, page 147, Dholka Compilation.

Dhekudiat assessment.

As regards dhekudiat land, it is proposed to abandon the bag rate system and substitute a separate *water* assessment to be levied on the area now adjudged to be irrigable by dhekudis. This modification is not ruled by the decree of Government to replace special assessments on wells by an additional *soil* valuation on account of the "command of water," but is merely introducing into Dholka the mode of assessing the charge for the use of water from Government rivers and streams which was adopted in 1864 after much discussion and experimental settlements. I should not refer, except very briefly, to the subject which has been already so fully threshed out, were it not that I see considerable difficulty in applying the dhekudiat rules to tálukas now brought under the subsoil water valuation.

I must briefly give the history of the subject.

The bag rate was applied to Dholka, Viramgám, and Dhandhuka, but when Mátar came up for settlement, Captain Prescott introduced (1862) the separate water assessment on all land adjudged to be irrigable by dhekudis, on the ground that the bag rate was necessarily a fluctuating demand; that it had not succeeded; that instead of encouraging it had a tendency to check the utilization of river water for irrigation; and that it was a tax on the expenditure of private capital and industry. Mr. Pedder later on (1864), and after more experience in Mahudha, Thásra, and Kapadvanj, said of the separate water assessment that wherever practicable it is doubtless the true principle, and when Captain Prescott in Kapadvanj was for special local reasons inclined to apply the old bag rate again, the Commissioner, Mr. Ellis, objected strongly, saying (1865), "I do not approve of this uncertain and fluctuating mode of assessment. It has failed wherever it has been tried. It would be better to place a light extra assessment as on the land under wells."

Incidentally, the question arose as to whether in certain localities a really heavy water rate, calculated on a maximum of from Rs. 5 to 9 in addition to the dry-crop rate, but only leviable when the water was used, should not be adopted in the place of the light permanent water rate calculated on a maximum of from Re. 1 to 2, but leviable whether irrigation was used or not. One reason for this proposal was that it was found that villages possessing apparently equal facilities showed great inequalities in the extent of the utilization of river water. Some already possessed wells and preferred to use them; but the

difficulty which prompted the suggestion was one connected with alienated lands. Notwithstanding the difficulties, the suggested exception was not carried out.

Difficulties in carrying out the Dhekudiat assessment.

The great liability of disturbance arising from alteration in the course of some rivers was a difficulty which was everywhere encountered. In Dholka the Sábarmati is the principal river, and it presented unusual difficulty. I quote from a demi-official letter penned by Mr. Pedder in 1864: "The bed of the Sábarmati is very wide, and the course of the stream varies excessively, so that it may flow under one bank one year and the next be half a mile from it. In Chitrásar, for instance, 2 years ago there were 50 dhekudis at work, and the country was covered with the sugarcane and wheat irrigated from them. This year there is not a single dhekudi at work,—a high sand bank, some hundred yards wide, having been deposited between the stream and the bank where the dhekudis used to be made. This bank may remain for the next ten years, or the stream may revert to its old course next year. At Kaloli, again, a little down the river, there are this year nearly 100 dhekudis at work, and as many have been worked for years past, but, as likely as not, a sand bank may be deposited next rains, and dhekudis may not be worked again for a dozen years to come." Mr. Hadow, Collector of Kaira (1863), said: "The advantage, as regards these lands, of having the water rate separate is manifest. The site of the dhekudi is generally the bank of a river and as near the edge as possible, and the time it may last or continue to be of use depends in a great measure on the duration of the portion of the bank on which it stands or has been excavated. Portions of these banks, particularly those on the Vatrak, are constantly falling in during the floods, and the course or channel of the river is constantly shifting."

I have made these quotations to introduce the new difficulties which now present themselves.

A small alteration in the course of a river may not only make many dhekudis unworkable, but may afford new facilities for their erection in other places. If then certain areas are now brought under assessment for the facility of dhekudi irrigation, and if others are assessed for subsoil water command, and if the latter gain and the former lose, *during the currency of the lease*, the facility of irrigation from rivers, it seems clear that though the separate water assessment can be struck off and must be struck off the one, a corresponding assessment will not be possible on the other, already assessed for command of subsoil water. Moreover, the valuation of soil for this command cannot be imposed on the land already classed as dhekudiat, where the dhekudis have become useless.

Again, at the expiry of the current lease, though the readjustment might be made, it will require the aid of a technical department to re-class for subsoil and for river water command. The finality of the present classification is one of the chief merits of the subsoil water assessment. It cannot be gained under the proposed system of assessing dhekudiat land.

The bag rate should be retained for dhekudis.

If I am correct in my views as regards the new difficulty, it seems to me that the old bag rate *must* be retained in Dholka and substituted in similar tracts which may be assessed for the command of subsoil water. I

may now say further that even putting aside present difficulty, I am inclined to give my opinion in favour of the bag rate for dhekudis.

The fluctuating revenue of dhekudis is due to the fluctuating character of this kind of irrigation. The argument against the bag rate based on the necessity of avoiding taxation of private capital and enterprise is very weak. Dhekudis are very inexpensive. There is very little risk. Even where *khar* appears, a rotation of dry and wet cultivation will prevent its increasing injuriously. I fail to see how the bag rate can check dhekudi irrigation, as Captain Prescott suggested but did not attempt to prove. The number of dhekudis is comparatively small and cannot be indefinitely increased. The annual inspection required to prevent concealment is infinitesimal, and the interference of low-paid subordinates is easily avoidable, for the Mámlatdár himself may easily personally perform the annual inspection.

I urge that a case has not been made out for the modification suggested regarding dhekudis in Dholka. Even in Mátar Captain Prescott was not able to abandon the bag rate altogether, for he was forced to provide this form of assessment to meet the case where land not assessed as dhekudiat should become irrigable from the rivers.

It will be objected that there will be want of uniformity, but there may well be want of uniformity when two such different assessments as a separate *water* assessment and an additional *soil* valuation are concerned.

I may add, though it is not an important question in Dholka, where most of the alienated land is subject to a quit-rent, which includes a commutation of the old "maliat swadeo" cess, that whereas now, if other alienated land is irrigated by dhekudis it pays its share of the bag rate, such revenue will not be obtainable if the dhekudiat assessment is substituted.

The bag rate should be raised 25 per cent.

I would propose then that the bag rate be left as regards dhekudis; but as it is just as amenable to an enhancement as the rest of the revenue, that the bag rates be increased by 25 per cent., which is the increase justified by the rise in prices. Further, in the guarantee given with the new settlement, it will, as usual, be necessary for Government to reserve the right to assess this rate on new dhekudis erected during the term of the settlement.

Extract paragraphs 14 *and* 15 *from N. D. Commissioner's remarks, No.* 3191, *dated* 11*th October* 1887—*Dholka Compilation.*

On Mr. Ozanne's proposal that the subsoil water-rate should be added to these lands, Mr. Bulkley wrote:—

"The undersigned remarks that the 'new difficulty' suggested by Mr. Ozanne as probable is based on the fact that by the rules adopted at the revision Survey, dhekudiat lands have not been classed as possessing subsoil water advantage. The undersigned is now of opinion that they ought to be so classed because, as a fact, they often do possess this advantage, which, being an inherent one, is quite distinct from the external advantage of being able to take water by dhekudi from a Government river or stream or lake. By the revision classification rules *rice* land taking or able to take water by lift from a Government tank, and assessed for that advantage, is none the less also

classed for subsoil water advantage if it is found to possess it, and has been assessed for it in due course. And this being so, there seems to be no sufficient reason why *jirayat* land adjudged to be dhekudiat should not also be assessed for the subsoil water advantage which it may chance to possess. If this be done, the said 'new difficulty,' as regards dealing with the existing dhedkudiat lands, which by some alteration in the course of a river or stream may subsequently chance to lose their dhekudiat advantage, and yet owing to their soil not being already valued for subsoil water command cannot have the subsoil water assessment imposed on them without the aid of a technical department to effect the necessary classification, will disappear. As regards dealing with ordinary dry-crop lands already assessed for subsoil water advantage, which by the same natural causes may gain a new facility of irrigation from a river, there is no other system available than that of re-classing such lands for the river supply according to the regular dhekudiat rules. Mr. Ozanne is mistaken in stating that the subsoil water assessment system secures finality of classification. It does so to a great extent, but not altogether; for if the quality of the subsoil water should become deteriorated, or the depth to it become increased owing to an earthquake or other physical causes some re-classification in the field by a more or less technically qualified agency would be necessary before readjustment of the assessment of the land affected could be made. It is then unreasonable to urge the point of non-finality in condemnation of the proposed system of assessing the dhekudiat lands of the Dholka Táluka, and to argue that to adopt in its stead a system of levying a bag rate will altogether or more nearly attain finality. The undersigned is of opinion that to retain the bag rate system in the face of the fact that notwithstanding the recognized difficulty presented by the liability of the river Sábarmati to change its course, Mr. Pedder, and with him Captain Prescott and Mr. Ellis, deliberately pronounced it inferior to the system of imposing a light permanent water assessment on each acre of land adjudged to be irrigable by dhekudi under certain rules and conditions, and adopted the latter, first in the village of Mátar Táluka and afterwards in the villages of the Jetalpur and Daskroi Tálukas, which villages, being on the Sábarmati, are similar in condition to the Dholka villages on that river, would be a course both inconsistent with the principles of all assessments of such lands made in Gujarát since 1862, and in itself inexpedient. There is this further argument—that, if its retention be adopted (as it seems to be argued it should be) solely or mainly on the ground of the liability of the Sábarmati's course to change, creating difficulty in the readjustment of the water assessment of the lands which take its water by dhekudi, the question arises, must the same system be adopted in the case of those lands which have been assessed as irrigable from the Rodh river, and the Nála, to neither of which sources of water-supply can the objection apply of liability to alteration in course? If not, then the spectacle will be presented of two different systems of assessing dhekudiat lands in force in one and the same táluka, in addition to the inconsistency of allowing two different systems to obtain on the two different banks of one and the same river and also in the adjoining villages on one and the same bank, although in different tálukas. Mr. Ozanne has not shewn that the present system in force in (say) Kasandra of Sánand (which touches Sároda of Dholka) has proved a failure, and until that is shewn it is unreasonable to argue that it ought not to be adopted in Saroda. It is necessary to

point out that Mr. Ozanne has misunderstood the case when he states that Captain Prescott was not able to abandon the bag rate altogether in Mátar, but was forced to provide for its being adopted in order to meet the case of lands not originally assessed as dhekudiat becoming irrigable from rivers subsequently. Reference to page 575, paragraph 7 of Government Selection (New Series) CXIV, will show that Captain Prescott referred *not* to lands which became irrigable by changes in the course of a river, but to dry-crop lands which, not having been assessed at the settlement as dhekudiat because they lay beyond his maximum range of 80 guntha chains from the river bank, might, notwithstanding, at some future time or other, be found to take water by dhekudi from that river of which, however, the course had not altered from what it was at the time of the settlement, and Mr. Ozanne's contention against adopting the modification suggested regarding dhekudis is in no degree helped by this argument."

I am in favour of this proposal. Owing to low classification of soil the rates on these dhekudiat lands (which probably differ little from those on the other side of the river on which sugarcane is extensively grown) will apparently be little, if at all in excess of those on land in the interior of the táluka which produces cereals only. By the permanent water rate also we make a present to the people of a supply which, under section 55, Land Revenue Code, is specially reserved to Government. I am not sure that the facilities for irrigation on this dhekudiat land have been sufficiently highly assessed, but a Rs. 2 rate in Mátar (in substitution for the bag rate) was supposed to cover loss to Government, and on this basis Rs. 1-8-0 is high enough for Dholka.

Extract paragraphs 9 and 10 of Mr. E. C. Ozanne, the Survey Commissioner's Report, No. 854, dated 1st April 1893, Mátar Compilation, pages 83 to 85.

At the risk of raising a question which was no doubt thought to have been finally settled by the Dholka orders, I am, at whatever cost, bound with enlarged experience to claim that what I urged in my Dholka Report about the dhekudiat system is exactly what I must urge now. A fluctuating cultivation cannot be met by a fixed assessment. The working of the system has been most unsatisfactory. I took careful notes in Mátar and carefully examined the river banks of the Vátrak. I find that though it was explicitly stipulated that the dhekudiat assessment should be at once struck off when the facility of erecting dhekudis is lost by the action of the river, this has not been done in one single case.* The result is that the people clamour for a return to the old bag rate. The fault does not lie with the Revenue Department alone; for, in spite of his report to Government, Captain Prescott did not, in fact, show in the village papers the water assessment separately, and without reference to the field-books it was impossible to give effect to the stipulation. The Vátrak is the only river, besides the Sábarmati and Khári, which concerns Mátar as regards dhekudiat, for, strange though it may seem, the banks of the Shedi are not used for dhekudiat. Both the Vátrak and the Sábarmati are most erratic. The recent dhekudiat classification made for

* Chitrásar (see Mr. Fernandez's paragraph 56) is not an exception. The dhekudiat assessment was taken off because the river was dammed by the Irrigation Department. But even so, similar action ought for similar reasons to have been taken with respect to Chanidra, Kálol, and Nacka.

the revision settlement has already been vitiated by the action of the floods last year, and must be re-done. It cannot be done over again in the simple manner indicated by Captain Prescott. A dhekudi does not supply water to the field in which it is situated only, but, may be, to fields far distant. A spot favourable to the erection of dhekudis may become useless, and yet all the land may still be irrigable from dhekudis placed at another spot. The lie of the stream may be most favourable for irrigation, but if the banks are not sound dhekudis may be impossible. For these and other reasons, not only have I little confidence in the assessments placed by the survey classers under the dhekudiat rules, but I believe that it is impossible to deal with the matter fairly by classing the soil, even if it were re-classed annually. Much more, then, do I feel that it is absolutely wrong to attempt to make a classification for 30 years, and to leave the Revenue Department to regulate it. I daresay it may be urged that the dhekudiat system is so far satisfactory that it gives little trouble; but if this is urged, the answer will be that it receives its apparent look of satisfactoriness by a policy of systematically ignoring complaints. When the people see that they get no redress they apathetically submit to fate. I must substantiate these objections, and I cannot better do so than give one or two instances which I carefully observed and have sent to the Collector for his remarks. In Pipária a pakka dhekudi* was eight years ago washed away with a large portion of the river bank. The land then irrigable from the river was no longer so. The people petitioned and received the reply that the matter would be disposed of at the revision survey. These allegations have to be verified, but this much is clear that the dhekudi has gone, and though the land is no longer irrigable, the dhekudiat assessments have not been remitted. This is a strong instance, for pakka dhekudis are not usual on the Vátrak, but the bank seemed so permanent here that one was made and used for years. Again, for the length of over a mile in this same village a bank has been formed below the high bank of the river. By degrees this bank has consolidated, and a very large area of kacha bháta on it is annually sold by auction. The river water cannot be taken across this bank and then raised to the high level for irrigating the land which was irrigated before, yet Government has not remitted any of the dhekudiat assessed at the old survey, on the high level several fields deep from the river, though it receives the auction proceeds of the bank which prevents the irrigation of the dhekudiat area. Moreover, if dhekudis are erected to irrigate the kacha bháta, a koss rate of Rs. 8 is taken, according to the proposal made in paragraph 10 (*c*) of Captain Prescott's Report No. 546 of 1863 (Selection No. CXIV, p. 470). In this particular bháta no dhekudi has yet been made, but in a precisely similar case, across the river at Vásna, dhekudis are being used for kacha bháta, formed under banks which prevent the irrigation of land classed as dhekudiat, and on which the dhekudiat rate still stands. Of all the instances I have seen these are the most characteristic. But I must quote one other. In Kosial, a recent change in the course of the Vátrak has carried off 36 survey numbers which were assessed either as dhekudiat or as bháta. Land inside these numbers is now freely irrigated by dhekudis. As the disaster occurred before the revision classification, the land now irrigable has been classed as dhekudiat, but it will not be assessed till the revision rates are introduced. Government is needlessly losing revenue, unless

* Enquiry shows that this dhekudi was treated as a well, and the land irrigated by it was assessed as garden by a bágáyát kasar. The Kasar book shows the water charge, and it should at once have been taken off. The application was, however, apparently not made till 1889, while revision field work was actually in progress.

a bag rate is taken. I did not enquire on this point. If the disaster had happened two or three years later, it would have been impossible to deal with the new irrigation, except by a bag rate.

I need not re-state the arguments *pro* and *con* the bag rate. They are fully on record in the Dholka compilation, but I will assert that, if Collectors give full attention to the regulation of dhekudiat, it is certain that the assessments will practically have all to be taken off by degrees as the rivers shift during the coming lease and be replaced by the bag rate, for it will not be possible to entrust re-classification to Circle Inspectors. For this and other reasons I earnestly hope that the dhekudiat assessments will not be sanctioned. Mr. Fernandez has been obliged to recommend the bag rate for some of the Daskroi villages on the Khári, because the supply is uncertain : a provision for a bag rate must remain as it has remained during the current lease to meet cases where the dhekudiat classification has to be taken off, and irrigation becomes practicable elsewhere; therefore it is not reasonable for the sake of uniformity to retain the dhekudiat system for the few villages now assessed, against the will of the people and in face of the condemnation which I have deliberately and with knowledge been obliged to pronounce. In one respect the difficulty of annual inspection, which was used as an argument, weak though it was, against the bag rate will be diminished by the Circle Inspector staff. Another argument against must be raised, that Government will lose if the people do not use dhekudis wherever possible, but this argument has no weight in a district like Kaira. The rate may be fixed at Rs. 10, if Government so desires, for dhekudis on the Vátrak and Sábarmati, but I think Rs. 8 will bring in as large a revenue as the dhekudiat properly regulated would bring. I have no data to go on, for no record of the number of koss now working is available. If Rs. 10 be fixed, and if it is found to check dhekudiat irrigation, it can be reduced on the report of the Collector. I know that dhekudiat has been assessed in all tálukas settled since Dholka, and I would like to see a substitution of the bag rate in all, including Dholka. But, as I have said, if the assessment is taken off by degrees when changes in the river have necessitated change, the extinction of the dhekudiat system may be left to time, provided all complaints are fully considered by the Collectors.

A reference to columns 26 and 27 of Appendix P will show what villages will be affected. The assessment has been proposed for 1,192 acres in 12 villages, amounting to Rs. 6,220, or equivalent to the bag rate on 62 koss at the rate of Rs. 10 per koss.

If there is risk of delaying the settlement for consideration of this matter, all that need be done is to postpone decision, the dhekudiat rates being only sanctioned provisionally.

Extracts paragraphs 13—15 of the Commissioner N. D.'s memorandum of remarks, No. 1663, dated 6th May 1893, page 86, Mátar Selection.

Mr. Ozanne has at some length recorded his objections to the dhekudiat system, and his preference for the bag rate. The whole question was carefully discussed at the time of the Dholka revision survey, Govern-

ment Selection CCXII, New Series, and was then settled in favour of the dhekudiat system.

At Mr. Ozanne's request I referred the papers back to the Collector, Mr. Cooke, and I now quote from his letter:—

"I cannot hear of any applications ever having been made, nor during my four years' experience as Collector here can I recall any instance of a rayat petitioning to have the dhekudiat assessment taken off his hands. I therefore am of opinion that the rayats have been in ignorance of the stipulation that the dhekudiat assessment would be struck off when the facility of erecting dhekudis is lost by the action of the river. If I am right in this view, there is no reason to blame the system. When giving out the revised rates the rayats can be informed particularly on this point. and there will, no doubt in future, arise no cause for complaint. The principle is thoroughly understood regarding 'Kaccho' wells, and in reply to his reference I was able to give Mr. Ozanne numerous instances where the 'Kasar' has been struck off on the well falling in or proving useless.

"The instance of the well at Pimparia is an individual case: the petitioners seem to have applied direct to the Mámlatdár, who, without reference to this office, consulted Mr. Hathieson, Assistant Superintendent of Survey, and on the strength of his advice gave them reply to the effect that nothing can be done till the revised settlement is introduced. Mr. Ozanne's other instances merely illustrate the ignorance of the rayats above alluded to, and his statement 'Government is needlessly losing revenue' is mere assumption. He admits 'I did not inquire on this point,' and indeed has to qualify his assertion by the words 'unless a bag rate is taken.'

"Mr. Ozanne has made one other statement for which I know no substantial ground. He writes, 'The result is that the people clamour for a return to the old bag rate.' I have never heard any expression of this desire. I can understand the thriftless and poor cultivators, who have neither energy nor means to work a dhekudi, desiring such a change, and if an officer came to the spot making enquiries, they would probably clamour, for the change would enable them to evade all payment for water (except subsoil water of which they know little or nothing); but I am quite unable to believe that the Mátar Patidár deliberately desires this change. I have not been in Mátar this year, but in previous years I have spent a good deal of time on the banks of the Wátrak and have never had cause to suspect such a desire. The Kaira rayats are, moreover, forward to petition, and for preference they have a habit of petitioning the Collector direct, but I cannot recall a single petition expressing this desire.

"I have written at some length because I think it important to show my grounds for stating that Mr. Ozanne has been misled and that, so far as Mátar is concerned, there is no sufficient ground for re-opening the question of the soundness of the principle of dhekudiat assessment beyond the fact that the stipulation regarding its being struck off when facilities for constructing dhekudis cease by action of the river has been forgotten by the rayats and left unworked by those in authority, a matter for regret, which need not recur.

"If my personal opinion on the merits of dhekudiat assessment is of any value I may say that notwithstanding all its difficulties I am strongly in its

favour, and I believe every careful cultivator desires its perpetuation. The bag rate is looked upon as a very heavy tax, and I am afraid would prove generally prohibitive. It is possible that this may not prove so when once the rayats have become accustomed to it, but I *have* come across individual instances in the Collectorate where good wells with ample water remain untouched, and I can instance one at this moment at Tarpura in Anand Táluka, which I visited on the 23rd ultimo.

"I think the best course will be for the Survey Department to record clearly and separately the dhekudiat assessment and the subsoil water assessment and at the time of giving out the rates to explain the stipulations regarding them to the assembled rayats. Then when facilities for constructing dhekudis cease the dhekudiat assessment can be struck off at once and the subsoil water assessment substituted: on the other hand, when new land, unassessed to dhekudiat rates, becomes irrigable from dhekudis, the subsoil assessment can be removed and a bag rate of Rs. 8 be taken whenever water is used. The system is not a very perfect one or quite consistent, but it is the best the circumstances of the case allow, and I trust Government will sanction Mr. Fernandez's proposals on these conditions."

Mr. Cooke does not attempt to deny the mistakes that have been made, and they are much to be regretted, but I think that if the dhekudiat rate is shown, as it should be, separately in the village papers, and if the system is carefully explained to the people when the rates are announced, there is little reason to fear that these mistakes will be repeated. I do not myself consider that Mr. Ozanne has shown sufficient reason to upset the system laid down in paragraph 6 of Government Resolution No. 796, dated 3rd February 1888.

No. 5870.

REVENUE DEPARTMENT.

Bombay Castle, 10th July 1894.

Letter from the Survey Commissioner and Director of Land Records and Agriculture, No. s.--382, dated 17th February 1894—Requesting orders on some points connected with Government Resolution No. 1082, dated 10th idem, on the revision settlement of the Mátar Táluka of the Kaira District; and observing as follows:—

"2. I have interpreted paragraph 4 of the Resolution as conveying the sanction of Government to a maximum soil rate of Rs. 4-8-0 in Group II, except for the old Jetalpur villages and for Rasikpur; and as regards the water rate for rice land, to a maximum of Rs. 3 in all the villages in Group II, except the Kalambandi villages, where the present maximum rate is to be retained with the express stipulation that in the event of the application of Act VII of 1879 there shall be no bar to the substitution of canal rates. I have further instructed Mr. Fernandez that the Igatpuri concession is to be extended to Mátar.

"3. I would respectfully point out that if the object of paragraph 7 is to enable Government to consider whether the assessment on dhekudiat land should be simply the dry-crop assessment with the increment for subsoil water advantage, and to compare the assessment so calculated with the assessment on dhekudiat land made up partly of the regular soil assessment and partly of the dhekudiat water rate under the dhekudiat rules, the report asked for by Government will not give the desired information, that is, will not show separately the two component factors of the dhekudiat assessment—soil and water—now clubbed together in column 27 of Appendix Q. If, however, after the word 'calculate' in line 3, the words 'the soil and' are interpolated, and if the words in lines 5 and 6 from 'deduct' to 'column 27' are erased, the statement prepared accordingly will give all possible information. To make my meaning clear, I will give an example from the Mehmadabad Táluka for which I have all the details available now.

"4. In the village of Kaira the total present demand is Rs. 11,812. The proposed assessment is as follows:—

On dry-crop land (column 21 of Appendix Q)	...	Rs.	8,388
On dhekudiat land („ 27 „ Q)	...	„	598
New rice, old rice and bháta (columns 23, 25, 29 of Appendix Q)	...	„	4,801
Column 31	...	Rs.	13,787
Increase per cent. ... Column 34	...	Rs.	17

"Now, if to the figure of column 21 is added the *soil* assessment on the dhekudiat area (Rs. 442) and the subsoil assessment on the same area (Rs. 71), the sum will be Rs. 8,901. This, added to the assessment on new rice, old rice and bháta, will give a total of Rs. 13,702, and compared with the present demand, a percentage increase of 16.

"The dry-crop *plus* dhekudiat assessment, (Rs. 8,986 Rs. 8,388 + 598) compared with the dry-crop assessment including dhekudiat treated as dry-crop, Rs. 8,901 (Rs. 8,388 + 442 + 71), shows that treating dhekudiat according to the rules now in force will give a revenue of Rs. 85 more than if it is treated as dry-crop with subsoil increment.

"If Rs. 85 are added to Rs. 71, the total (Rs. 156) will represent the water charge according to dhekudiat rates, now included with the soil charge in column 27. I believe that this is exactly the information that Government desires, and I have, subject to orders on this letter, instructed Mr. Fernandez to make the addition and erasure in paragraph 7 noted above."

Letter from the Survey Commissioner and Director of Land Records and Agriculture, No. s.—561, dated 5th March 1894:—

"I have the honour to submit with reference to paragraph 7 of Government Resolution No. 1082, dated 10th February 1894, a table showing the villages in which land has been assessed under the dhekudiat rules, with details as to the soil assessment on such area, the dhekudiat

water assessment under dhekudiat rules, and the subsoil water assessment which has been adjudged to the dhekudiat area, but not entered in Appendix P, inasmuch as by the Dholka ruling, subsoil water assessment cannot be levied on the area on which dhekudiat water assessment has been charged.

"2. It will be noticed that the sum of the totals of columns 4 and 6 of the appended statement, viz. Rs. 6,100, differs from the total of column 27 of Appendix P, submitted with the office No. 2196, dated 23rd September 1893 (Rs. 5,812). The difference is due to the modifications in the soil rates of Group II ordered by Government in paragraph 4 of the Resolution on Mátar.

"3. If, as I presume, Government wishes to compare the assessments on the dhekudiat area assessed as dry-crop, and the assessment on that area under the dhekudiat rules, the following figures may be cited :—

The dhekudiat soil assessment proper (Rs. 4,766) will be the same in whichever way water charges are put on the dhekudiat area. If the dhekudiat water charge is eliminated, and a charge for the subsoil water advantage substituted, the total assessment on the dhekudiat area will be decreased by a sum of Rs. 582. The incidence of subsoil water assessment works out to Re. 0-10-3 per acre, while the dhekudiat water gives an incidence of Rs. 1-2-0 per acre.

"4. As the dhekudiat water assessment is not modified by the modifications in soil rates which Government has directed, and as I think the accompanying statement will give Government all the information which it desires for the purposes of passing a final decision as regards the dhekudiat area, I have not, pending orders on my letter No. 382 of 17th February 1894, prepared Appendix P anew, to show the result of the modifications ordered by Government."

Letter from the Survey Commissioner and Director of Land Records and Agriculture, No. s.—1398, dated 9th June 1894—Forwarding, with reference to Government letter No. 90-P., dated 1st May 1894, a statement for the tálukas in Ahmedabad in which dhekudiat rates have been sanctioned on revision survey, showing the financial effect in each such táluka of substituting the subsoil water assessment for that imposed under the dhekudiat rates on the areas subject to the latter assessment.

Memorandum from the Survey Commissioner and Director of Land Records and Agriculture, No. s.—1002, dated 23rd April 1894.

RESOLUTION.—The interpretation put by the Survey Commissioner and Director of Land Records and Agriculture in paragraph 2 of his letter No. s.—382. dated 17th February 1894, on the orders passed in paragraph 4 of Government Resolution No. 1082, dated 10th idem, is correct. As regards the remarks made by Mr. Ozanne in paragraphs 3 and 4 of his letter it may be observed that the intention of paragraph 7 of the Resolution quoted would be made more clear by omitting the words "deduct it" in the 5th line of the paragraph, and by substituting for them the words "deducting the dhekudiat assessment on the same land." This correction in the paragraph should now be made.

2. As regards the question of dhekudiat assessment it appears from the reports received that the difference between the dhekudiat assessment and the dry-crop assessment including any increment on account of subsoil water valuation to which the land may be liable is, in the case of the Mátar Táluka Rs. 582, and in the tálukas already settled Rs. 2,113 only, or Rs. 2,695 in all. Under these circumstances it appears to Government that it will be better policy to forego this difference altogether than either (1) to maintain the dhekudiat assessment in its present form, at the cost of constant trouble and watchfulness if it is to be written off, as it should be, as often as, owing to changes in the river or other causes, water is no longer available, or at the risk of hardship to the occupants if that duty is neglected, or (2) to substitute a bag rate, as suggested by Mr. Ozanne, and thereby discourage the construction or use of dhekudis. This course should be followed accordingly in the case of Mátar and in future settlements in Kaira. Lands assessed at dhekudiat rates in the Ahmedabad District under settlements already sanctioned should also be admitted to the benefit of these orders.

G. W. VIDAL,
Acting Chief Secretary to Government.

Rules regarding the Classification of Dhekudiat lands in the Surat District.

1. No land shall be classed under these rules which is not irrigated or irrigable from a dhekudi pakka or kacha on the bank of a stream, which is not liable to change of course.

2. If there is no dhekudi, and if the classer sees no reason why dhekudiat irrigation should not be used, he should take orders from the Head Surveyor or Assistant on the spot: or if that is not possible, should report in detail for orders, stating the opinion of the villagers as to the feasibility of dhekudiat irrigation.

3. Land too sloping or undulating for irrigation, or land cut up by ravines, or cut off from the stream by ravines, so as to make the utilization of the stream water impossible, except at a large cost, shall not be classed for dhekudiat.

Note.—The classer shall make a sketch showing the portion or portions of a survey or pót number which under the above rule he considers not to be assessable to dhekudiat, and shall separately measure and record the irrigable area to be assessed.

4. Land on the bank of a stream which is "Bháta," or which is "Natural Bágáyat, shall not be classed for dhekudiat; but land which is liable to subsoil water classification and also to dhekudiat shall be classed; for both, the adjustment required by Government Resolution No. 796,* dated 3rd February 1888, paragraph 6, being made at the proper time by the Head-quarter Office.

5. Rice land, whether old or new, shall not be classed for dhekudiat under these rules, but under the rule for river Himáyat, of rice land if that rule applies.

* *Vide* extract given under para. 9 of Chapter XII. Well Assessment.

6. If the land becomes "chopadu" by use of the water of a stream or if any special expenditure must be incurred to make use of the water, or if the villagers allege any other reason why the use of dhekudis is costly or impossible, the classer shall act as directed in Rule 2 above.

7. The classification shall be made in accordance with the following scale :—

Soil Annas.	Distance of land from site of Dhekudi.	Depth to water in the Dhekudi or to water level in the stream on 1st February.		
		Under 10 feet.	10 feet to under 25.	25 feet to under 35.
16 annas and over ...	Under 10 chains ...	16 annas.	12 annas.	8 annas.
	From 10 to under 20 chains.	12 „	8 „	6 „
	From 20 chains and over.	6 „	4 „	2 „
10 annas to under 16.	Under 10 chains ...	12 annas.	9 annas.	6 annas.
	From 10 to under 20 chains.	9 „	6 „	4½ „
	From 20 chains and over.	4½ „	3 „	1½ „
5 annas to under 10 .	Under 10 chains ...	9 annas.	6½ annas.	4½ annas.
	From 10 to under 20 chains.	6½ „	4½ „	3 „
	From 20 chains and over.	3 „	2 „	1 „

8. The above scale to apply to streams which hold water throughout the year. The annas in the scale shall be halved if the water fails about the beginning of April.

9. With respect to each survey number or pôt number adjudged to be liable to classification under this chapter, the classer shall record (1) the situation of the dhekudi, or site of possible dhekudi, (2) the distance of the nearest boundary of the survey number or pôt number from that spot, and (3) such other details as are necessary, including the depth to water of the dhekudi, whether it is pakka or kacha &c.

Note.—If the water from the dhekudi is not taken direct to the irrigable land, the distance along which it is taken should be recorded, in addition to the direct distance.

10. As a rule no land which is further than 30 chains in the direction in

which the water is taken from the dhekudi shall be classed for dhekudiat, but if land at a greater distance is found to be or to have been actually irrigated from the dhekudi, the classer shall act as directed in Rule 2 above.

Rules regarding the classification of Dhekudiat lands.

No. 2384.

REVENUE DEPARTMENT.

Bombay Castle, 26th March 1897.

Letter from the Survey Commissioner and Director of Land Records and Agriculture, No. 283, dated 17th February 1897 :—

"As desired in paragraph 9 of Government Resolution No. 713 dated 28th ultimo, relating to the revision settlement of the Bárdoli Táluka of the Surat Collectorate, I have the honour to submit for the approval of Government the accompanying rules regarding the classification of dhekudiat lands. The rules contain a reference to other chapters of the Gujarát Revision Classification Rules. A compilation of the revision classification rules for all descriptions of land, including the chapter on dhekudiat, is therefore appended.

"2. The rules are the same in principle as those previously applied to the dhekudiat lands in the Dholka Táluka of the Ahmedabad Collectorate at time of revision settlement, amended in detail to suit the conditions of the Surat District (*vide* extract quoted in the margin).

'There seems no objection then to classing any land as dhekudiat which would come under that category under the Dholka Classification Rules for Dhekudiat. These rules, however, drawn up as they were or at all events modified to meet the case of dhekudiat on such rivers as the Vatrak and Sábarmati, may be greatly simplified for Surat. I shall as soon as possible send you a redraft for examination.' (This office No. S.—2940, dated 9th December 1895, to the address of the Deputy Superintendent, Gujarat Survey.)

"* * * * * *."

Memorandum from the Commissioner, N. D., No. 919, dated 11th March 1897 —Stating in reply to Government memorandum No. 1723, dated 4th idem, that he has no criticism to make upon the Survey Commissioner's Dhekudiat rules for Bárdoli.

RESOLUTION.—The rules regarding the classification of dhekudiat lands submitted by the Survey Commissioner are approved.

A. M. T. JACKSON,
Under Secretary to Government.

APPENDIX A.

(Form of Agreement to be taken when granting permission for the erection of Bandharas.)

THIS AGREEMENT entered into the day of in the Christian year 18 , between the Secretary of State for India in Council and A. B., resident of , in the Táluka, in the District.

Witnesseth that the parties hereto mutually agree together, the said Secretary of State in Council for himself his successors and assigns and the said A. B. for himself his heirs executors administrators and assigns, as follows :

(1) The said A. B. may at any time within from the date hereof at his own proper cost erect a bandhára of * not exceeding feet in height at the deepest part across the stream called in the village of in the Táluka in the District at any point between and and may appropriate the water of the stream arrested by such bandhára for the purpose of irrigating the land in Survey No. , in the village of , which is in his occupancy.

* (The nature of the structure to be clearly described here.)

(2) In the event of the said bandhára not being completed on or before the day of -18 , the Collector of shall be at liberty to cancel this agreement, and the same shall thereupon be null and void.

(3) From and after the expiry of the term of the survey settlement of the village of now current, Government shall be at liberty to assess the said Survey No. as garden land; and† from and after the day of 18 until the expiry of the said term Government shall be at liberty to levy from the said A. B. an extra rate of for the use of the water over and above his present assessment, and the same shall be recoverable, if necessary, as if it were an arrear of Land Revenue.

† This to be inserted only in the Collectorates in which it is the custom to levy the extra rates at once.

(4) Should the said A. B. at any time relinquish or forfeit[1] his holding of the said Survey No. , in the village of , to Government, the said bandhára, with every means of conducting the water from the stream to the said number which may then be in existence, shall forthwith vest in, and become the property of Government.

(5) Should Government at any time desire to use the water of the said stream for any purpose not at present contemplated, or to have the said bandhára removed, they shall be at liberty to do so and to determine this agreement, and the said A. B. upon receiving six months' notice in writing from the Collector of of such intention will, with-

[1] G. R. No. 953, dated 11th February 1876.

out dispute or objection, abandon all claim to the water, and will make no demand for compensation on account of the loss of the water, or of the removal of the bandhára, but shall be entitled nevertheless to take away the materials with which the said bandhára is built, and thereafter to have the amount of any special rate which he may be paying on account of the use of the said water remitted.

(6) The said A. B. will at all times during the continuance of this agreement keep the said bandhára in such a state of repair as not to cause any obstruction to the channel of the stream, nor unreasonably prevent the flow of the water over and beyond the said bandhára, he also will neither do nor cause to be done anything to interfere with the just rights and interests of the owners of bandháras above or below his said bandhára, and he will submit to, and carry out, any order which the Collector of may from time to time deem fit to pass in respect of any of the aforesaid matters, and in the event of his failing so to do, the said Collector may cause such order to be carried out himself and any expense reasonably incurred in so doing shall be repaid to Government by the said A. B., and on his failure to pay any such expense the same shall be recoverable as if it were an arrear of Land Revenue due by him to Government.

In Witness whereof the said A. B. hath hereunto set his hand, and one of the Secretaries to Government hath by order of the Governor in Council of Bombay also hereunto set his hand on behalf of the said Secretary of State in Council the day and year first above written.

(Signed) A. B.

Signed and Delivered by the
above-named

(Officer.)

in the presence of

APPENDIX B.

(Note by the Survey Commissioner on the Khánápur Pátasthal order referred to in para. 29.)

I venture most respectfully to call attention to the serious fallacies which, with all submission, appear to me to underlie the existing orders respecting the rating of pátasthal lands which probably have already prevented, and are certain in the future to prevent, Government from obtaining from pátasthal lands the full increase of revenue to which the State is justly entitled. The orders I allude to are those noted in the margin.

Government Resolution No. 3205 of 4th April 1892.
Government Resolution No. 4010 of 9th May 1892.

2. Such excellent authorities in matters of survey assessment as Mr. Ozanne and Mr. Fletcher, men who approached these matters nevertheless from widely differing points of view, regarded these orders as mistaken. So far as can be gathered from the correspondence the District Officers and Commissioner fully approved the principles upon which the Survey Department had proceeded. It is a serious thing for Government to lay down a principle closely affecting the land revenue in direct contravention to the unanimous authority of the technically expert Department and the local officers, and this fact will perhaps be held to excuse me for venturing, on finding myself, who approach the subject entirely unbiassed, in complete agreement with my predecessors in this Department, for re-opening the question.

3. In Khánápur a large increase had occurred in the area under pátasthal irrigation. It was proposed to increase the rates up to the figure sanctioned in other tálukas of the district. This caused a very heavy enhancement. Government, on examination of the facts, came to the conclusion that though area had increased, the total supply of water available for it had not. From these premises the conclusion was drawn that the maximum rates for water ought not to be raised, but that the revised area should be assessed at rates not exceeding those fixed at original settlement. The area having increased, even this order resulted in a large total enhancement.

4. What I venture to submit is that if the premise laid down by Government be right, the conclusion is wrong. If the supply of water is the same as before, then, according to the principle laid down by Government, the price to be charged for the supply ought to remain the same. In other words, if 100 acres supplied from a given pát or set of páts, realised Rs. 500, then the value of the supply from these páts ought to remain unalterably at Rs. 500. But under the orders a large enhancement was allowed to be taken in respect of this supply, which was *ex hypothesi* unaltered, and the increase was based, not on an increased value of the unaltered supply, but on the increased area which the supply was to serve. To take again the example given above, supposing the area of 100 acres supplied by the páts at original settlement were found at revision to have increased to 120 acres, then from this revised area would have been levied Rs. 600 instead of Rs. 500. The argument, it is respectfully submitted, is a complete *non sequitur*.

5. I am ready to concede that in the particular case of Khánápur, a táluka with every acre of which I am familiar, the enhancement which it was originally proposed to take may have been excessive, and that Government may have been absolutely right in reducing it. But if so, the reason was that the Survey officers had not made, in their classification as apart from the rating, sufficient allowance for the precarious character of the supply available from the páts to the different fields. But the reduction was made on a wrong principle, and the effect of the mistake as I mentioned above is not merely theoretical, but practical, in causing a loss of revenue which the State is justly entitled to receive.

6. I venture now to indicate what I believe to be the correct principle. Admitting for argument's sake that the supply of water over a given area remains unchanged in quantity from settlement to settlement, yet it is evident that the supply will vary in value in the same degree and for the same reasons as the soil varies. The soil and water are alike constituents vital to the raising of the crop. When communications improve and prices rise, as the soil increases in value, so also does the water. If the communications and prices were to fall, soil and water alike would fall in value. The water from a spring situated in the heart of the country might be of trifling value. But if a large town suddenly sprang up in its neighbourhood, its value would enormously increase. So the water of a pát situated in any locality will rise in value if the locality be developed by improved communications, and the produce grown by means of the pát water rises in price.

7. But *ex hypothesi* the supply is to be considered to be unalterable, *i.e.* not capable of serving, to the full extent contemplated when the rates were fixed, a larger area than was found to be irrigated at the original settlement.

8. On this assumption the correct principle to be observed at revision would be to calculate the total value of the supply at the amount which would be realised by charging revised rates upon the original area, and to distribute that total over the revised area.

9. To take again the example cited :—

If 100 acres be the original area and Rs. 500 the revenue realized by applying to it the original maximum rates, then Rs. 5 will be the average rate per acre charged on the original area.

If at revision the rates are raised and applied to the original area realize a revenue of Rs. 750, then Rs. 750 will be what we may call the revised value of the supply.

Suppose the revised area to be 125 acres, then each acre should, on an average, pay Rs. $\frac{750}{125}$ = Rs. 6.

10. Now, as to the practical effect of a decision on erroneous principles laid down in the existing orders. The worst effect has occurred in the *old* pátasthal areas. The case which happens is this. The occupant of a jiráyat field assessed for soil only finds his assessment raised 33 per cent. on the basis of his soil rates. His neighbour, the occupant of contiguous old pátasthal, finds his assessment raised only, say, 12 per cent., because though his soil rates are raised, the water rate which at original settlement may have been three times the soil rate remains the same. In the case of Karád indeed, Mr. Ozanne remonstrated against the application of the principles laid down for Khánápur, but was overruled

Government Resolution No. 3429, dated 7th May 1895, para. 6.

11. The following is an example:—A and B have contiguous fields: area of each 1 acre: soil annas the same: assessment of Rs. 3 per acre. A's field is jiráyat, B's old pátasthal assessed for water under the original rates at Rs. 5 per acre. The soil rates at revision cause an enhancement of 33 per cent. The water rates are unaltered. The following is the effect:—

			Rs.	
A.—Original assessment ...		... ...	3	
Revised assessment ...		... ...	4	
	Difference	...	1	or 33 per cent.
B.—Original assessment	Soil ...	...	3	
	Water ...	...	5	
	Total	...	8	
Revised assessment	Soil ...	...	4	
	Water ...	...	5	
	Total	...	9	
	Difference	...	1	or 12·5 per cent.

12. The profits also of cultivation from the irrigated lands being higher, the cultivators are better able to pay the enhanced revenue. This fact being perfectly understood by cultivators the policy of taking smaller enhancements on irrigated lands is a perfect conundrum to them. They cannot understand for the life of them why the person who enjoys water from the Government páts without incurring expenditure in any additional improvements since the original settlement, should pay Government a much smaller share of profits than the occupant of neighbouring jiráyat, who would give the enhanced water assessment twice over to get the pát water for his own land.

13. The effect of the orders is in fact to prevent Government ever charging an increased rent for the water of its streams used for irrigation, unless the area irrigated by them is also increased, and this notwithstanding that the value of the crops grown with the aid of that water, or the letting value of land commanded by it, may double or treble. In this way the State not only loses considerable revenue to which it is entitled, but permits those lands to escape enhancement which they can most easily bear. This result is, I venture to submit, the very opposite of what was contemplated by the authors and continuers of the settlement system of this Presidency. If concrete examples are required of the loss occasioned to Government by the operation of those orders I can supply them from the reports of various tálukas of the Sátára District which were settled subsequently to Khánápur.

14. The rates which are now proposed for sanction and which are accepted by the Collector for the Dhulia Táluka are, it should be noticed, much higher than those sanctioned for the tálukas of Sátára noted in the margin, the pátasthal lands of which, however, there is no reason to regard as inferior to those of Dhulia. In the Konkan, too, for garden lands which

Khánápur. | Karád.
Sátára. |

are not pátasthal, *i.e.* irrigable by flow, but which require irrigation by lift, rates as high as Rs. 15 per acre are sanctioned. It is surely most inadvisable that Government should by any declaration cut itself off from raising the assessment on such excellent lands as are to be found in the best tálukas of Sátára District to a pitch corresponding more nearly to the Dhulia rates for pátasthal, or the Konkan rates for what is after all only motasthal bágáyat.

15. I now ask Government, if my views are correct, not to alter assessments already declared—a course which would be no less inexpedient than illegal—but to declare for the future that the value of water useful for irrigational purposes shall be represented by rates open to revision upon the same considerations as are held to justify the revision of soil rates.

16. The above is the most important point. But as I am dealing with this subject, I ask leave to submit that the doctrine, that however much the irrigated area and the number of dams erected for its service may increase, the water-supply remains unaltered, is also fallacious.

17. In the case of Khánápur the doctrine was based on the assumption that the rainfall will not vary, on the average, and that the streams on which the dams are built cannot contain more than a certain amount of water. But, it is submitted, an increase in the number of dams, though it will not augment the total amount of water in the streams, may appreciably increase the amount of that water which is available for irrigation. There is no doubt a limit to the number of dams which it is any use to build on any single stream. But until this limit has been at least approximately ascertained, there is no need for Government to assume that when new dams have been built since the original settlement, there was not supply enough to justify their existence. Suppose that owing to want of enterprise among cultivators or any other easily assignable cause only one dam existed at the original settlement, and twenty were found at the revised settlement, would it then be assumed that the full capacity of the stream has been exhausted by the single dam? It is a complete error, I submit, to lay down any principle on the subject; each case must be examined on its merits at revised settlements. It must be determined whether dams existing at the previous settlement exhausted the available supply. If they did, then the supply must not be taken to have increased, and enhancements, if any, will be taken only in respect of the increased value of the unaltered supply. But if the dams existing at previous settlements have not exhausted the supply, then new dams may be taken to have increased it, and the enhanced rates may be applied to such area as the increased supply is able to serve.

18. But cases of this kind will in practice be far from frequent. Thus, in the Dhulia Táluka, the areas of pátasthal are actually less than at the original settlement. I am not therefore so anxious to procure an alteration of the orders on this point, though thoroughly convinced of its unsoundness. But as respects the other point,—the liability of the water rates to revision, I do press most earnestly for reconsideration of the orders, because I am convinced that they will prejudicially affect Government revenues, and exempt from full taxation the occupant of irrigated lands who is, I believe, the most happily situated of all the agricultural community and who I believe in any case has escaped too easily. Let it be considered for one moment how in a year like the present the occupant of irrigated land is profiting? The early rains are, if anything, in excess. The páts are filled to the brim. He has glorious crops which he sells at famine prices. His neighbour in the jiráyat soil, enhanced 33 per cent. to his 12 per cent., starves. I earnestly trust that Government

will not be deterred from looking into this question by the mere fact that it involves a reconsideration of previous orders. I shall be credited with no desire to raise mere abstract questions: my only wish is to contribute in my humble degree to the solution of problems which have some practical administrative value.

J. W. P. MUIR-MACKENZIE,
Acting Survey Commissioner, and
Director, Land Records and Agriculture.

Poona, 8th January 1897.

APPENDIX A.

Rules for the valuation of the existing emoluments of the Patels and Kulkarnis, framed by Captain Wingate.

1.

All official land, whether recorded as Sarwa Inam, Judi, or otherwise, has been valued at the Survey assessment of the same, less the amount of Judi tax or other cesses to which it may be subject, as recorded in the public accounts of the year.

2.

Haks on land levied direct from the cultivators previous to the introduction of the Survey Settlement by which they were abolished have been estimated at the valuation recorded in the public accounts previous to the Survey, reduced by one-third on account of the trouble of collecting, remissions, unrealized balances and the inferior produce in which the haks were ordinarily paid.

3.

In cases where the haks upon land referred to in the preceding rule have not been recorded in the public accounts, their valuation has been found by applying the customary rate at which the hak was levied to the average extent of land in cultivation during the ten years preceding the introduction of the Survey Settlement to ascertain the maximum produce of the haks which has been converted into money at an average price, and the value so found reduced by one-third as in the preceding rule.

4.

Petty haks and perquisites upon land not recorded in the public accounts and to which the provisions of the preceding rule are not applicable have been estimated according to the best sources of information available, and the value so found reduced by one-third, as in the preceding rules.

5.

Cash allowances under the denomination of Potgi (subsistence), Kagad Bab (stationery), &c., not being subject to fluctuation from year to year have been estimated at the amount recorded in the public accounts of the year.

6.

The sum total of the emoluments valued according to the preceding rules, forms the value of all the existing watan emoluments of each office.

7.

The officiating Patel and Kulkarni of each village shall hereafter receive for the performance of the duties of his office, a remuneration in cash of at least the amount fixed by the following scales for their offices respectively.

Patel's Scale.

For the first thousand rupees of the gross revenue of his village, three per cent., for the second thousand two per cent., and for the balance of gross revenue beyond two thousand rupees one per cent. In addition to these percentages, he shall also receive a fixed annual allowance of one rupee, when the gross revenue ranges from 11 to 20 rupees; of two and a half rupees when the gross revenue ranges from 21 to 30 rupees; of 5 rupees when the gross revenue ranges from 31 to 50 rupees; and of ten rupees when the gross revenue exceeds 50 rupees.

Kulkarni's Scale.

For the first thousand rupees of the gross revenue of his village five per cent., for the second thousand four per cent., for the third thousand three per cent., for the fourth thousand two per cent, and for the balance of gross revenue beyond four thousand rupees one per cent. He shall also receive in addition a fixed allowance of two rupees when the gross revenue ranges from 11 to 20 rupees; of five rupees when it ranges from 21 to 30 rupees; and of ten rupees when the gross revenue is above 30 and does not exceed one thousand rupees; and when it exceeds this amount, but falls short of twelve hundred rupees, such an amount as when added to the percentage shall make up his salary to sixty rupees.

In addition to his salary the officiating Kulkarni shall also receive an allowance for stationery as shown in the subjoined table:—

Gross Revenue of Village.	Stationery Allowance.	Gross Revenue of Village.	Stationery Allowance.
	Rs. a. p.		Rs. a. p.
Up to 20 Rupees.	1 0 0	1,251 to 1,500	6 0 0
21 „ 50 „	2 0 0	1,501 „ 1,800	6 8 0
51 „ 100 „	2 8 0	1,801 „ 2,000	7 0 0
101 „ 200 „	3 8 0	2,001 „ 2,500	7 8 0
201 „ 350 „	3 0 0	2,501 „ 3,000	8 0 0
351 „ 500 „	4 0 0	3,001 „ 3,500	8 8 0
501 „ 700 „	4 8 0	3,501 „ 4,000	9 0 0
701 „ 900 „	5 0 0	4,001 „ 4,500	9 8 0
901 „ 1,250 „	5 8 0	4,501 „ 5,000	10 0 0

The following table shows the amount of salary to be paid to officiating Patels and Kulkarnis according to the preceding scales :—

Gross Revenue of the Village.	PATEL'S SALARY.						KULKARNI'S SALARY.									
	Percentages. Rates.			Amount.	Additional fixed allowance.	Total Salary.	Percentages. Rates					Amount.	Additional fixed allowance.	Total Salary.	Stationery allowance.	Grand total including stationery allowance.
	1st thousand.	2nd thousand.	3rd thousand.				1st thousand.	2nd thousand.	3rd thousand.	4th thousand.	5th thousand.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
				Rs. a. p.	Rs. a	Rs. a. p.						Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.
20	3	...	..	0 9 7	1 0	1 9 7	5	...	...	...	...	1 0	2	3 0	1 0	4 0
30	3	...	...	0 14 5	2 8	3 6 5	5	...	...	...	...	1 8	5	6 8	2 0	8 8
50	3	...	...	1 8 0	5 0	6 8 0	5	...	...	...	...	2 8	10	12 8	2 0	14 8
100	3	...	...	3 0 0	10 0	13 0 0	5	...	...	...	...	5 0	10	15 0	2 8	17 8
200	3	...	...	6 0 0	10 0	16 0 0	5	...	...	...	...	10 0	10	20 0	3 0	23 0
300	3	...	...	9 0 0	10 0	19 0 0	5	...	...	...	...	15 0	10	25 0	3 8	28 8
400	3	...	...	12 0 0	10 0	22 0 0	5	...	...	...	...	20 0	10	30 0	4 0	34 0
500	3	...	...	15 0 0	10 0	25 0 0	5	...	...	...	...	25 0	10	35 0	4 0	39 0
600	3	...	...	18 0 0	10 0	28 0 0	5	...	...	...	...	30 0	10	40 0	4 8	44 8
700	3	...	...	21 0 0	10 0	31 0 0	5	...	...	...	...	35 0	10	45 0	4 8	49 8
800	3	...	...	24 0 0	10 0	34 0 0	5	...	...	...	...	40 0	10	50 0	5 0	55 0
900	3	..	...	27 0 0	10 0	37 0 0	5	...	...	...	...	45 0	10	55 0	5 0	60 0
1,000	3	...	...	30 0 0	10 0	40 0 0	5	...	...	...	...	50 0	10	60 0	5 8	65 8
1,100	3	2	...	32 0 0	10 0	42 0 0	5	4	...	...	...	54 0	6	60 0	5 8	65 8
1,200	3	2	...	34 0 0	10 0	44 0 0	5	4	...	...	...	58 0	2	60 0	5 8	65 8
1,500	3	2	...	40 0 0	10 0	50 0 0	5	4	...	...	...	70 0	..	70 0	6 0	76 0
2,000	3	2	...	50 0 0	10 0	60 0 0	5	4	...	...	...	90 0	...	90 0	7 0	97 0
2,100	3	2	1	51 0 0	10 0	61 0 0	5	4	3	...	...	93 0	...	93 0	7 0	100 0
2,500	3	2	1	55 0 0	10 0	65 0 0	5	4	3	...	...	105 0	...	105 0	7 8	112 8
3,000	3	2	1	60 0 0	10 0	70 0 0	5	4	3	...	...	120 0	...	120 0	8 0	128 0
4,000	3	2	1	70 0 0	10 0	80 0 0	5	4	3	2	...	140 0	...	140 0	9 0	149 0
5,000	3	2	1	80 0 0	10 0	90 0 0	5	4	3	2	1	150 0	...	150 0	10 0	160 0
10,000	3	2	1	130 0 0	10 0	140 0 0	5	4	3	2	1	200 0	...	200 0	15 0	215 0
20,000	3	2	1	230 0 0	10 0	240 0 0	5	4	3	2	1	300 0	...	300 0	25 0	325 0

8.

The salaries of officiators fixed by the preceding rule form the minimum rate of remuneration ; but an addition to the fixed portion of the officiator's allowance according to scale has been made in certain cases specified in the three following subsidiary rules :—

(1.)

When the balance of the total emoluments found by rule 6 beyond what is necessary to provide the remuneration of the officiator falls short of 5 rupees, this balance has been assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in rule 7.

(2.)

When the balance of the total emoluments found by rule 6 beyond what is necessary to provide the remuneration of the officiator is large, *viz.*, when it exceeds the salary of the officiator according to scale, 10 per cent. of this balance has been assigned as a permanent fixed allowance to the officiator in excess of his salary found by the scale in rule 7.

(3.)

In the case of towns or large villages with a population of about 2,000 inhabitants or more, for the duties of which two officiating Patels will generally be requisite, and the Kulkarni will probably require an assistant, a permanent fixed allowance of 10 rupees has been assigned to each officiating Patel and Kulkarni in addition to his salary found by the scales in rule 7, when the balance of the total emoluments is sufficient for the purpose, but insufficient to bring the case under the operation of the preceding subsidiary rule.

9.

The gross revenue of the village referred to in rule 7 is the whole revenue leviable for any year before deducting any remissions.

10.

The salary of each officiating Patel and Kulkarni is to be paid to him quarterly from the táluka treasury in cash, the three first quarter payments being made at one-fourth of the whole amount received by the officiator during the preceding year, and the last quarter's payment at whatever may be due to him when the accounts of the village have been made up. But no part of the salary of an officiator shall on any pretext whatsoever be deducted or withheld from revenue due by himself or others, or from balances of Government revenue in his charge.

11.

The salary of each officiator will vary with the fluctuations in the amount of the gross revenue of his village from year to year, as provided for by the scales in rule 7, but in order to avoid confusion and complication in the accounts, the appropriations made from the total emoluments of each watan found by rule 6, to provide the remuneration of the officiators, have been fixed once for all with reference to an amount of gross revenue for each village determined under the two following rules:

12.

When the assessment of the arable land, exclusive of alienations, under cultivation in 1850-1, the year for which the Settlement statements have been framed, exceeded five-sixths of the assessment of all the arable land, exclusive of alienations, in any village, the gross revenue of the year 1850-1 has been taken for the calculation of the remuneration of the officiator, with a view to fix and determine the extent of the appropriations to be made for his support out of the total watan emoluments.

13.

When the assessment of the arable land specified in the preceding rule, in cultivation in 1850-1, fell short of five-sixths of the assessment of all the arable, exclusive of alienations, in the village, the sum by which it so fell short has been added to the gross revenue of the village, and upon the total gross revenue so formed the remuneration of the officiator has been calculated, with a view to fix and determine the extent of the appropriations to be made for his support out of the total watan emoluments.

14.

The existing official emoluments, valued as provided in rules 1 to 6, have been appropriated for the support of the officiator, in the manner specified in the following rules, and the balance of emoluments remaining after providing for the officiator is to be disposed of for the future in the manner also provided for in these rules.

15.

The value of haks on land, determined by rules 2, 3 and 4, has first been appropriated to provide the salary of the officiator, and when more than sufficient for this purpose, the excess at the amount shown in the case of each watan in detailed Mowzewar statements in the native language is to be resumed on behalf of Government. By this arrangement the item of haks to village officers will disappear entirely from the accounts in future.

16.

When the value of the haks appropriated under the preceding rule falls short of the remuneration of the officiator, the cash allowances, valued under rule 5, have next been appropriated to make up the deficiency, and when more than sufficient for this purpose the excess at the amount shown in the case of each watan in detailed Mowzewar statements in the native language is to be resumed on behalf of Government. By this arrangement the items of Potgi, Kagad Bab, &c, will disappear entirely from the accounts in future, or, in the event of Government deciding not to resume the excess of haks and cash allowances, the version of rules 15 and 16 to be the following:

(15.)

[The value of haks on land, determined by rules 2, 3, and 4, has first been appropriated to provide the salary of the officiator, and when more than sufficient for this purpose, the excess at the amount shown in the case of each watan in detailed Mowzewar statements in the native language is to be paid to the officiator as a fixed allowance (Nemnuk) in addition to his salary found by rules 7 and 8, when it has been customary hitherto for the officiator to appropriate the haks, or otherwise it may be assigned to the co-sharers as sinecure in accordance with the usage of the watan.]

(16.)

[When the value of the haks appropriated under the preceding rule falls short of the remuneration of the officiator, the cash allowances, valued under rule 5, have next been appropriated to make good the deficiency, and when more than sufficient for this purpose, the excess at the amount shown in the case of each watan in detailed Mowzewar statements in the native language is to be paid to the officiator as a fixed allowance (Nemnuk) in addition to his salary found by rules 7 and 8, but in no case to be assigned as sinecure to the co-sharers.]

17.

When the appropriations under the two preceding rules fall short of the sum required to make up the remuneration of the officiator, the official land has been taxed at the amount shown in the case of each watan in detailed Mowzewar statements in the native language to make up the deficit, but always so that this tax and pre-existing judi and other cesses together, shall

in no case exceed the Survey assessment of the whole official land. When the official land of any watan is held in shares, and these shares with the amount of Judi and other cesses now payable on each are separately recorded in the village accounts, then the additional tax imposed on the whole official land of the watan under this rule at the amount specified in the detailed Mowzewar statements is to be apportioned on the several shares in proportion to the sum by which the full Survey assessment of the land of each share exceeds the present Judi and other cesses payable on the same, as in the following example of a real case, which shows how an addition to the present cess of Rs. 43 is to be apportioned on the several shares of the Patel's watan of the village Hurralkutti in the Mámlatdár's division of the Parasgad Táluka:

Names of Sharers.	Survey assessment of the land of each share.	Deduct Judi now paid on each share.	Remaining profit on each share.	Addition to the Judi in col. 3 apportioned on the profit in column 4.	Future Judi cess on each share, being sum of columns 3 and 4.
1	2	3	4	5	6
1 Ningungawda's ...	92 12 0	51 8 0	41 4 0	11 0 0	62 8 0
2 Ramchandurgowda's ...	95 12 0	51 8 0	44 4 0	12 0 0	63 8 0
3 Barnumgowda's ...	36 0 0	37 12 0	.....	.....	37 12 0
4 Ballungowda's ...	39 8 0	35 4 0	1 4 0	0 4 0	35 8 0
5 Barrangowda's ...	68 8 0	50 4 0	18 4 0	5 0 0	35 4 0
6 Ranumgowda's ...	77 4 0	55 0 0	22 4 0	6 0 0	61 0 0
7 Kenchungowda's ...	112 8 0	83 8 0	29 0 0	7 12 0	91 4 0
8 Purwutgowda's ...	79 0 0	75 4 0	3 12 0	1 0 0	76 4 0
9 Dod-Kendumgowda's ...	254 12 0	287 8 0	.....	.....	287 8 0
Total, Nine shares ...	853 0 0	727 8 0	160 0 0	43 0 0	770 8 0

In settling the amount of Judi to be paid on each share, fraction of less amount than ¼ rupee is not to be admitted into the accounts, in accordance with the rule followed in regard to all shares of the Survey assessment.

18.

When the appropriations under the three preceding rules fall short of the remuneration of the officiator, the deficit should be made up by Government.

19.

By the operation of the settlement specified in the preceding rules the official land of every watan will be held either wholly tax-free or subject to the total Judi cess entered in the detailed Mowzewar statements, and for the future the entire official lands of every office are to be entered in the accounts as Sarwa Inam or "Judi" according as they may be wholly tax-free or subject to a cess, and the present practice of recording a portion of the official land as "Sarwa Inam" or wholly tax-free and a portion as Judi is to be discontinued.

20.

Nothing contained in any of the preceding rules is to be considered as debarring any hereditary officer from relinquishing his official land when so disposed, and every such officer shall at any time, whether at or subsequent to the introduction of the settlement prescribed in the foregoing rules, be

permitted to relinquish by written "Rázináma" any entire field or fields into which his official land may have been marked off at the Survey, and on so doing the relinquished field is immediately to be entered in the accounts as "Khalsat" land, and the Judi tax payable by the Hereditary Officer is to be reduced by the full amount of the Survey assessment of the relinquished field, and, should the effect of this be to relieve the remaining official land of the whole vatan of all tax whatsoever, then this land is to be entered in the accounts as "Surwa Inám" or tax-free.

21.

The official land under the Settlement prescribed in the foregoing rules will form no part of the remuneration of the Officiator, who is to be paid wholly in cash, and the land will, therefore, remain in the possession of the co-sharers who now hold it. But when the Survey assessment of the whole official land of any vatan exceeds by a considerable sum, say by more than 20 Rupees, the amount of Judi tax payable on account of the said land under the Settlement enjoined by these rules, then a list of such vatans should be forwarded to the Inám Commissioner, with a view to his determining whether official land is held upon valid titles or not.

APPENDIX B.

Showing Rose's scale according to which the remuneration of the Village Officers in the Sátára District was calculated.

For Villages yielding a Revenue of		Patels.		Kulkarnis.		Contingent Allowance.
From	To					
		Rs.	a.	Rs.	a.	Rs.
1	24	2	8	5	0	2
25	49	6	0	7	8	2
50	74	9	0	13	0	3
75	99	12	0	14	0	4
100	149	15	0	16	0	5
150	199	15	0	18	0	6
200	299	18	0	21	0	8
300	399	21	0	27	0	9
400	499	24	0	33	0	10
500	599	27	0	36	0	12
600	699	30	0	42	0	13
700	799	33	0	48	0	15
800	899	36	0	57	0	15
900	999	39	0	60	0	17
1,000	1,099	42	0	60	0	18
1,100	1,199	45	0	60	0	19
1,200	1,299	48	0	63	0	20
1,300	1,499	51	0	69	0	21
1,500	1,699	54	0	76	0	22
1,700	1,899	57	0	84	0	23
1,900	2,099	60	0	90	0	25
2,100	2,299	63	0	96	0	25
2,300	2,499	66	0	105	0	25
2,500	2,699	69	0	111	0	25
2,700	2,999	72	0	114	0	25
3,000	3,999	75	0	120	0	27
4,000	4,999	81	0	141	0	30
5,000	5,999	87	0	150	0	32
6,000	7,999	96	0	168	0	35
8,000	9,999	105	0	180	0	37
10,000	12,999	120	0	210	0	38
13,000	14,999	132	0	210	0	40
15,000	17,999	144	0	260	0	42
18,000	19,999	156	0	285	0	45
20,000	and above	162	0	300	0	45

Sanctioned by Government Resolutions Nos. 4321 and 1383, dated respectively the 31st October 1859 and 14th April 1860.

Government concur with the Survey and Settlement Commissioner that no change should be made in the scale in force in Sátára during the currency of the existing Settlement (Government Resolution No. 2532, dated 18th April 1882).

APPENDIX C.

The Village Officers in the Khandesh District (including the tálukas of Nándgaon, Málegaon, Báglán and Kalvan now included in the Násik District) received their remuneration calculated according to the following rules and scales sanctioned by the Revenue Commissioner, Northern Division's letter No. 112, dated 3rd February 1865.

Patel's scale.

I.

On gross Revenue of the village.		Amount of percentage payable.
From	To	
Rs.	Rs.	Rs.
1	1,000	3
1,001	2,000	2
2,001	any amount.	1

In addition to the above, the Patels received an extra allowance on the gross revenue as follows:—

II.

Gross Revenue		Amount payable.
From	To	
Rs.	Rs.	Rs.
100	200	2
201	300	5
301	400	8
401	and above.	10

The Patels also received a Chávdi allowance according to the following scale: —

III.

Gross Revenue		Amount payable.
From	To	
Rs. a. p.	Rs.	Rs. a. p.
0 0 1	100	1 0 0
100 0 1	200	2 0 0
200 0 1	300	3 0 0

III.

Gross Revenue						Amount payable.		
From			To					
Rs.	a.	p.	Rs.			Rs.	a.	p.
300	0	1	400			3	8	0
400	0	1	500			4	0	0
500	0	1	700			4	8	0
700	0	1	900			5	0	0
900	0	1	1,200			5	8	0
1,200	0	1	1,500			6	0	0
1,500	0	1	1,800			6	8	0
1,800	0	1	2,100			7	0	0
2,100	0	1	2,500			7	8	0

and annas 8 per every additional 500 of gross revenue without limit as to the amount thus receivable.

Patels also received special treatment in the following cases:—

Where the emoluments of a vatan exceeded the total amount of salary and extra allowance, one moiety was enjoyed by the Officiator in possession, or the Vatandár in possession of the Inám lands, the other moiety being levied as Judi payable to Government.

Kulkarnis.

Kulkarnis received their salary calculated according to the following scale:—

IV.

On gross Revenue of the village		Percentage payable.
From	To	
Rs.	Rs.	Rs.
1	1,000	5
1,001	2,000	4
2,001	3,000	3
3,001	4,000	2
4,001	any amount.	1

They also received extra allowance according to the following scale :—

V.

Gross Revenue		Amount payable.
From	To	
Rs.	Rs.	Rs.
100	250	5
251	500	8
501	and above.	10

When the percentage exceeded Rs. 50 and fell short of Rs. 60 such an amount only was given as could bring up the total salary to Rs. 60. But no extra allowance was given when the percentage was Rs. 60 or exceeded that sum.

The Kulkarnis also received Stationery allowance calculated according to the Patel's Chávdi allowance scale (Table No. III above).

His special allowance was paid in the same way as paid to Patels (*vide* remarks under Table No. III).

APPENDIX D.

Memo. showing the scales according to which the Village Officers in the Thána and Kolába Districts were remunerated.

Nasrápur (now Karjat) at the original settlement was the first táluka into which a system of scale for remunerating the Village Officers (Patels) and servants (Mahárs) was proposed under instructions[1] from the Revenue Commissioner, N. D., to the Collector of Thána—Kolába being then a sub-collectorate under Thána.

The scale eventually sanctioned in Government Resolution No. 2115, dated 4th June 1859, for this táluka was as follows :—

Scale.	*Patels.*
3 per cent. on the	first Rs. 1,000 of Revenue.
2 do.	second do
1 do.	third and every other thousand.

Potgi.	Rs.
For villages where the population does not exceed 350 inhabitants.	5
For villages where it exceeds 350 but is under 700.	7½

A minimum of Rs. 10 has been fixed for Patel's salary.

Scale. *Mahárs.*

Rs. 1½ per cent. on revenue of villages.

A minimum allowance of Rs. 6 for villages containing upwards of 150 inhabitants and Rs. 3 for villages with a smaller number of inhabitants.

Next the proposals for the remuneration of the Village Officers of the Panvel Táluka were submitted. The scale sanctioned for this táluka was as follows :—

Patels.

Scale and Potgi as in Nasrápur Táluka.

Mahárs.

Instead of 1½ per cent. on revenue as in Nasrápur,[2] that rate was given only on the first thousand rupees of revenue and 1 per cent. on the remainder.

Then came the Alibág Táluka.

---

[1] I have the honour to remind you that Patels and Mahárs fall within the meaning of "Village Expenses," and that it is desirable that their allowances should be organized according to the new scale. I request you will be good enough to instruct Captain Francis to submit his propositions with regard to the tálukas of Nasrápur (now Karjat), Panvel, Underi, Revdanda (both now form Alibág Táluka) and Sánksee (now Pen), &c. (Extract from Revenue Commissioner, N. D.'s letter No. 1529, dated 5th August 1858).

[2] In no village of Nasrápur was the revenue as high as Rs. 2,000.

Patels.

(1) Scale allowance the same as in Panvel Táluka.

(2) The scale of Potgi was modified[1] as follows:—

In villages yielding a revenue of less than Rs. 250 (excepting uninhabited villages) the Patels were allowed an additional 2 per cent. in lieu of the difference given in Nasrápur and Panvel to make up the minimum allowance of 10 Rs.

Next followed the Sánksee (now Pen) Táluka.

In sanctioning the proposals for the scale allowances for the Patels of this táluka, the Revenue Commissioner in his No. 217, dated 14th January 1865, ruled as follows:—

The proposals are sanctioned with the following modifications:

(I) In the Khálsa villages containing a population of less than a hundred souls no "fixed" salary in addition to the percentage remuneration or the contribution to make up the minimum amount is to be given.

The Revenue Commissioner further in the same memo. laid down that the foregoing instructions are to be considered as addenda to the orders formerly issued for the Patel's allowances in the Thána Collectorate.

Then came in the Bassein Táluka for settlement.

Scale, &c., as in the Sánksee Táluka. Patels holding Inám service land were called on to pay half its assessment as Judi, the other half being left to the vatan.[2]

Then followed the Murbád Táluka.

Patels.

As in the Bassein Táluka.

Mahárs.

In excess where the Mahárs would get a higher allowance than the Patels if they were to be allowed the difference between scale payment and the minimum allowances of Rs. 3 and Rs. 6 (see Karjat scale above) they were only allowed an additional 2 per cent. on the revenue of the village.[3]

The scale as it stood after these modifications was applied in the main to all the tálukas subsequently settled is given below:—

---

[1] The settlement made by Major Francis has been based upon the principle sanctioned by Government for the Nasrápur and Panvel Tálukas. But a strict adherence to that * principle with respect to villages yielding a revenue of less than Rs. 250 per annum would render the total amount of charges in small villages out of all proportion to the Government revenue. In such cases the Revenue Commissioner would in supersession of the present rules give the Patel 2 per cent. on the revenues in addition to the ordinary 3 per cent. This would provide sufficient remuneration and should be adopted *in all future settlements*, exceptional cases being specially submitted. (Extract from Revenue Commissioner, N. D. 's Memo. No. 1147, dated 6th May 1863).

* To make good by an extra payment the difference between the amount of percentage and the amount (Rs. 10) as the minimum allowance.

[2] Sanctioned by Revenue Commissioner's No. 4410, dated 14th September 1867.

[3] G. R. No. 3197, dated 5th August 1869.

Patels.

(1) Percentage Scale –

1	For the first thousand of Revenue		3	per cent.
2	Do.	second do.	2	do.
3	Do.	third do.	1	do.

(2) Potgi or fixed allowance—

For villages of which the population exceeds 100 but its revenue falls short of Rs. 250, 2 per cent. on the revenue was allowed as Potgi.

For villages of which the population exceeds[1] 100 but does not exceed 350 ... ... Rs. 5

For villages of which the population is between 351 and 700 ... ... Rs. 7-8

For villages of which the population is between 701 and 2,000 ... ... Rs. 10

In villages containing upwards of 2,000 inhabitants. Rs. 20

Mahárs (Kárbháris and Náikwádis).

(1) Percentage Scale.

1	For villages of which the revenue does not exceed Rs. 2,000...		1½ p. c.
2	do.	exceeds Rs. 2,000...	1 p. c.

(2) Potgi or fixed allowance—

A minimum allowance of Rs. 6 for villages containing upwards of 150 inhabitants and Rs. 3 for villages with a smaller number of inhabitants.

NOTE.—In cases where the Mahárs would get a higher allowance than the Pátels if they were to be allowed the difference between the scale payment and the minimum allowances of Rs. 3 and Rs. 6 above, they were only allowed an additional 2 per cent. on the reveune of the village (Government Resolution No. 3197, dated 5th August 1869).

[1] (1) No Potgi is to be given where the population is 100.
(2) Fractions below Re. 1 in the amount calculated according to the above scale are to be omitted.
(3) In the Khoti villages of the Kolába District the Police Patels are allowed half the above scale and ¼ in uninhabited villages.
(4) In the Khoti villages of the Pen táluka, on the recommendation of the Collector, the Police Patils have been allowed two-thirds instead of one-third—G. R. No. 622, dated 13th February 1901.

APPENDIX E.

Memo. showing scale of remuneration to Village Officers in force in the Ratnágiri Collectorate.

In villages with inhabitants—				Police Patels. Rs.	Mahárs. Rs.
From	11	to	100	4	2
,,	101	to	300	6	3
,,	301	to	600	12	6
,,	601	to	800	16	8
,,	801	to	1,000	20	10
above			1,000	24	12

At large Bandars or halting places on roads, a fixed allowance of Rs. 20 was allowed in addition to the above scale and at smaller places of the same description Rs. 10. (Government Resolution No. 849 of 2nd March 1869.)

In Khoti villages comprising Dhára lands, the Khots were remunerated for the collection of the revenue of Dhára lands according to the following scale sanctioned by Government Resolution No. 1631, dated 4th April 1871.

Scale:

On first 500 Rs.	of assessment	5	per cent.
On second	do.	4	do.
On third	do.	3	do.
On fourth	do.	2	do.
Above 2,000	do.	1	do.

The practice of paying the Khots for the collection of revenue of Dhára lands according to the above scale has been put a stop to under Government Resolution No. 3077, dated 26th April 1889.

APPENDIX F.

Memo. showing scale for remuneration of Village Officers in force in the Kánara Collectorate.

In villages the revenues of which are under Rs. 100 a fixed allowance of Rs. 5 is to be granted.

When the revenue is

between Rs. 100 and 200, Rs. 4
Do. 200 and 300, Rs. 3
Do. 300 and 400, Rs. 2
Do. 400 and 500, Re. 1

The allowance of Rs. 5 fixed for Patels in villages, the revenues of which are under Rs. 100 is to be in addition to the percentage on revenue.

In villages of which the revenue is between Rs. 100 and 500, there is to be allowed a percentage * of 3 per cent. in addition to the fixed allowance, and in those with revenue exceeding latter amount, the percentage alone without any fixed allowance. His Excellency in Council will, however, not object to increase the fixed allowance to Rs. 10 on special report from the Collector in cases in which it may be shown that the work of the Patel in consequence of the position of his village or other circumstances will be so hard as to occupy so much of his time as to preclude him from attending to his fields or otherwise earning a livelihood. (Government Resolution No. 5611, dated 8th November 1871, and Government Resolution No. 402, dated 27th January 1872.)

* The same as Wingate's.

APPENDIX G.

Rules for the valuation of the existing emoluments of Patels and Kulkarnis and for determining the amount of and manner of providing the future remuneration of Officiators, comprising the principles of Wingate's Rules as generally applied to the Deccan Collectorates with modifications subsequently sanctioned by Government.

1. All official land whether recorded as Sarwa Inám, Judi or otherwise, will be valued at the survey assessment of the same, less the amount of Judi tax or other cesses to which it may be subject as recorded in the public accounts of the year.

2. Cash allowances under the denomination of Potgi (fixed allowance) Kagad Bab (stationery), &c., not being subject to fluctuation from year to year will be estimated at the amount recorded in the public accounts of the preceding year.

3. The officiating Patel and Kulkarni of each village shall hereafter receive for the performance of the duties of his office a remuneration in cash of at least the amount fixed by the following scales for their offices respectively:—

Patel's Scale.

4. For the first thousand rupees of the gross revenue of his village 3 per cent.; for the second thousand 2 per cent.; and for the balance of gross revenue beyond two thousand rupees 1 per cent.

5. In addition to these percentages he shall receive a fixed annual allowance (Potgi) and contingent (or Chowri) allowance according to the following scale :—

Government Resolution No. 6141, R. D., dated 1st November 1875, and Government Resolution No. 991, R. D., dated 15th February 1876.

Population.*		Potgi.	Chowri Expenses.	Population.		Potgi.	Chowri Expenses.
From	To			From	To		
1	100	2	2	1,501	1,600	17	17
101	200	3	3	1,601	1,700	18	18
201	300	4	4	1,701	1,800	19	19
301	400	5	5	1,801	2,000	20	20
401	500	6	6	2,001	2,200	23	23
501	600	7	7	2,201	2,300	24	24
601	700	8	8	2,301	2,400	25	25
701	800	9	9	2,401	2,500	26	26
801	1,000	10	10	2,501	2,600	27	27
1,001	1,200	13	13	2,601	2,700	28	28
1,201	1,300	14	14	2,701	2,800	29	29
1,301	1,400	15	15	2,801	3,000 and upwards.	30	30
1,401	1,500	16	16				

* In the Bijápur District in the case of some villages having no population, the remuneration was calculated taking the population equal to the revenue of the village (G. R. No. 5807, dated 9th August 1889).

6. In addition to the above scales for the ordinary remuneration of Patels a special remuneration may be granted in certain cases under the following classes:—

Government Resolution No. 6141, R. D., dated 1st November 1875.

Class IV.—Ordinary large places in the District.

Special allowance Rs. 10.

Class III.—Extraordinary large or troublesome places in the District, being Market Towns.

Special allowance Rs. 20.

Class II.—Large centres of traffic and important Railway Stations.

Special allowance Rs. 30.

Class I.—Places such as described under class II., but the ordinary land revenue of which gives small emoluments to the Patel.

Special allowance Rs. 50.

Kulkarni's Scale.

7. For the first thousand rupees of the gross revenue of his village 5 per cent.; for the second thousand 4 per cent.; for the third thousand 3 per cent.; for the fourth thousand 2 per cent.; and for the balance of gross revenue beyond 4 thousand rupees 1 per cent.

8. He shall also receive a fixed allowance (Potgi) according to the appended scale. But no Potgi shall be granted when the total emoluments attain to Rs. 72 or no more than shall bring up the total emoluments to that sum.

Government Resolution No. 6141, R. D., dated 1st November 1875.

Revenue of Villages ranging from	Potgi.
	Rs.
Re. 1 to Rs. 25	3
Rs. 26 „ „ 50	6
„ 51 „ „ 1,300	10
Above Rs. 1,300 so much as may bring up the total emoluments to Rs. 72 and no more.	

9. In addition to his salary the officiating Kulkarni shall also receive an allowance for stationery as shown in the subjoined table:—

Gross Revenue of Village.				Stationery Allowance.		Gross Revenue of Village.				Stationery Allowance.	
				Rs.	a.					Rs.	a.
Up	to	Rs.	20	1	0	1,501	to	Rs.	1,800	6	8
21	,,	,,	50	2	0	1,801	,,	,,	2,000	7	0
51	,,	,,	100	2	8	2,001	,,	,,	2,500	7	8
101	,,	,,	200	3	0	2,501	,,	,,	3,000	8	0
201	,,	,,	350	3	8	3,001	,,	,,	3,500	8	8
351	,,	,,	500	4	0	3,501	,,	,,	4,000	9	0
501	,,	,,	700	4	8	4,001	,,	,,	4,500	9	8
701	,,	,,	900	5	0	4,501	,,	,,	5,000	10	0
901	,,	,,	1,250	5	8	Upwards of Rs. 5,000 annas 8 for every additional 500 or fraction thereof.					
1,251	,,	,,	1,500	6	0						

10. The percentage due on any given revenue must be exactly calculated out. For instance a Patel on a revenue of Rs. 873 will be entitled to Rs. 26-3-0, which after reducing fractions according to ordinary rule becomes Rs. 26 under this head.

11. The following table shows the amount of salary to be paid to officiating Patels and Kulkarnis according to the preceding scales calculated on even sums for example sake :—

Gross Revenue of Village.	Patel's Salary.							Kulkarni's Salary.									
	Percentages.				Additional fixed Allowance.		Total Salary.	Percentages.						Additional fixed Allowance (Potgi).	Total Salary.	Stationery Allowance.	Grand Total, including Stationery Allowance.
	Rates.			Amount.				Rates.									
	1st Thousand.	2nd Thousand.	3rd Thousand.		Potgi.	Chowri expenses.		1st Thousand.	2nd Thousand.	3rd Thousand.	4th Thousand.	5th Thousand.	Amount.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				Rs. a. p.			Rs. a. p.										
Rs. 20	3	...	...	0 9 7	2	2	4 9 7	5	...	...	...	...	1	3	4	1	5
,, 30	3	...	...	0 14 5	2	2	4 14 5	5	...	...	...	...	1¼	6	7¼	1¾	9¼
,, 50	3	...	...	1 8 0	2	2	5 8 0	5	...	...	...	...	1¾	6	8¾	1¾	10½
,, 100	3	...	...	3 0 0	2	2	7 0 0	5	...	...	...	...	5	10	15	2½	17½
,, 200	3	...	...	6 0 0	3	3	12 0 0	5	...	...	...	...	10	10	20	3	23
,, 300	3	...	...	9 0 0	4	4	17 0 0	5	...	...	...	...	15	10	25	3½	28½
,, 400	3	...	...	12 0 0	5	5	22 0 0	5	...	...	...	...	20	10	30	4	34
,, 500	3	...	...	15 0 0	6	6	27 0 0	5	...	...	...	...	25	10	35	4	39
,, 600	3	...	...	18 0 0	7	7	32 0 0	5	...	...	...	...	30	10	40	4½	44½
,, 700	3	...	...	21 0 0	8	8	37 0 0	5	...	...	...	...	35	10	45	4½	49½
,, 800	3	...	...	24 0 0	9	9	42 0 0	5	...	...	...	...	40	10	50	5	55
,, 900	3	...	...	27 0 0	10	10	47 0 0	5	...	...	...	...	45	10	55	5	60
,, 1,000	3	...	...	30 0 0	10	10	50 0 0	5	...	...	...	...	50	10	60	5½	65½
,, 1,100	3	2	...	32 0 0	13	13	58 0 0	5	4	...	...	...	54	10	64	5½	69½
,, 1,200	3	2	...	34 0 0	13	13	60 0 0	5	4	...	...	...	58	10	68	5½	73½
,, 1,300	3	2	...	36 0 0	14	14	64 0 0	5	4	...	...	...	62	10	72	6	78
,, 1,400	3	2	...	38 0 0	15	15	68 0 0	5	4	...	...	...	66	6	72	6	78
,, 1,500	3	2	...	40 0 0	16	16	72 0 0	5	4	...	...	...	70	2	72	6	78
,, 2,000	3	2	...	50 0 0	20	20	90 0 0	5	4	...	...	...	90	...	90	7	97
,, 2,100	3	2	1	51 0 0	23	23	97 0 0	5	4	3	...	...	93	...	93	7½	100½
,, 2,500	3	2	1	55 0 0	26	26	107 0 0	5	4	3	...	...	105	...	105	7½	112½
,, 3,000	3	2	1	60 0 0	30	30	120 0 0	5	4	3	...	...	120	...	120	8	128
,, 4,000	3	2	1	70 0 0	30	30	130 0 0	5	4	3	2	...	140	...	140	9	149
,, 5,000	3	2	1	80 0 0	30	30	140 0 0	5	4	3	2	1	150	...	150	10	160
,, 10,000	3	2	1	130 0 0	30	30	190 0 0	5	4	3	2	1	200	...	200	15	215
,, 20,000	3	2	1	230 0 0	30	30	290 0 0	5	4	3	2	1	300	...	300	25	325

12. The salaries of Officiators fixed by the preceding rule form the minimum rate of remuneration, but an addition to the fixed portion of the Officiator's allowance according to scale will be made in certain cases specified in the three following subsidiary rules :—

I.—When the balance of the total land emoluments found by Rule 1 beyond what is necessary to provide the remuneration of the Officiator falls short of 5 Rs., this balance will be assigned as a permanent fixed allowance to the Officiator in excess of his salary found by the scale in Rule 3.

II.—When the balance of the total land emoluments found by Rule 1 beyond what is necessary to provide the remuneration of the Officiator is large, *viz.*, when it exceeds the salary of the Officiator according to scale, 10 per cent of this balance will be assigned as a permanent fixed allowance to the Officiator in excess of his salary found by the scales in Rules 3 to 11. * But if the sum so assignable exceeds one-half of the whole allowance of the Officiator according to scale (exclusive in the case of the Kulkarni of stationery allowance), then a sum equal to one-half only of the salary of the Officiator will be assigned to him under this rule.

* This provision existed in Dhárwár, Sholápur and Ahmednagar only, but appears fairly applicable to all.

III.—In the case of towns or large villages with a population of about 2,000 inhabitants or more, for the duties of which the Kulkarni may require an Assistant, a permanent fixed allowance of Rs. 10 will be assigned to the officiating Kulkarni in addition to his salary found by the scales in Rule 3 when the balance of the total emoluments is sufficient for the purpose, but insufficient to bring the case under the operation of the preceding subsidiary rule.

13. The gross revenue of the village, referred to in the Rules 4 and 7, is the whole ordinary revenue leviable on land for the last year before deducting remissions, including Judi and grazing realizations, but † excluding fees and fines on account of unpunctual payment of revenue. (*See footnote to this Rule.*)

† Government Resolution No. 5304, R. D., dated 15th September 1876, para. 3.

14. The salary of each officiating Patel and Kulkarni is to be paid to him ‡ half-yearly from the Táluka Treasury in cash, the first half-year's payment being made at half of the whole amount received by the Officiator during the preceding year and the last half-year's payment at whatever may be due to him when the accounts of the village have been made up. But no part of the salary of an Officiator shall on any pretext whatsoever be deducted or withheld from revenue due by himself or others or from balances of Government revenue in his charge.

14A[1].—After the introduction of a revision survey settlement into a táluka or portion thereof, the remuneration of the Officiators therein should be annually calculated by the Collector until the revised scale of remuneration given in

† Government Resolutions No. 4337, R.D., dated 18th August 1880, and No. 2457, R. D., dated 8th May 1879.

Note to Rule 13.—Local Fund collections and Irrigation Revenue will be included with Land Revenue and the allowance calculated on the combined sum.

‡ *Note.*—Unless the sum be less than Rs. 25, in which case it should be paid in one sum at any time between May and July.

[1] (1) G. R. No. 1822, dated 11th March 1893.

Rules 4 to 12 of these rules is introduced by the Survey Department.[1] The annual calculation to be made by the Collector is to be made on the revised gross revenue of the year for which the remuneration is due, and in accordance with the scale in force in the táluka, and the amount arrived at should be paid to the Officiators half-yearly in accordance with the preceding rule.

14*B*[2].—After the introduction of a revision settlement into a táluka or portion thereof, the Survey Department will forthwith proceed with the enquiry into the question of "Mamool Judi," and on its completion will revise the salaries of the Officiators in accordance with the scale given in Rules 4 to 12 of these rules. This revision will be based on the average gross revenue of the preceding five years, information relating to which should be obtained from the Collector.

15. The salaries of the Officiators fixed by the Survey Department in accordance with the foregoing rule will be revised decennially * in accordance with the fluctuations of the gross revenue of the village, but in order to avoid confusion and complication in the accounts, the appropriations made from the land emoluments of each Watan found by Rule 1 to provide the remuneration of the Officiators will only be changed at the decennial revision when the increase in the emoluments payable exceeds 10 per cent.

Para. 8, Government letter No. 331, R. D., of 26th January 1860.

16. When the assessment of the arable land (exclusive of alienations) under cultivation exceeds five-sixths of the assessment of all the arable land exclusive of alienations in any village, the gross revenue of the year shall be taken for the calculation of the remuneration of the Officiator with a view to fix and determine the extent of the appropriations to be made for his support out of the total Watan emoluments.

17. When the assessment of the arable land specified in preceding rule falls short of five-sixths of the assessment of all the arable land (exclusive of alienations) in the village, the sum by which it so falls short will be added to the gross revenue of the village, and upon the total amount so found, the remuneration of the Officiator will be calculated with a view to fix and determine the extent of the appropriations to be made for his support out of the total Watan emoluments.

18. The existing official emoluments valued, as provided in Rule 1, will be appropriated for the support of the Officiator in the manner specified in the following rules, and the balance of emoluments remaining after providing for the Officiator is to be disposed of for the future in the manner also provided for in these rules.

19. The whole of the land emoluments, valued according to Rule 1, will be first assessed for the remuneration of the Officiator; if these do not suffice the cash allowances hitherto paid from the treasury will be next taken, any balance required being made up from the Treasury.

Government letter No. 331, R. D., of 26th January 1860, para. 12.

(1) But the Scale Judi as previously determined will continue to be levied until a revision of it is made by the Survey Department and sanctioned by Government. (G. R. No. 4951, dated 1st Jan. 1895.)

[2] G. R. No. 1822, dated 11th March 1893.

* *Note to Rule 15.*—On the average revenues of the preceding five years. Government Resolution No. 1603, R. D., dated 21st April 1868, para. 3.

20. When the official land of any Watan is held in shares and these shares with the amount of Judi and other cesses now payable on each are separately recorded in the village accounts, then the additional tax imposed on the whole official land of the Watan under this rule will be apportioned on the several shares in proportion to the sum by which the full survey assessment of the land of each share shall exceed the present Judi and other cesses payable on the same, but always so that this tax and the pre-existing Judi shall in no case exceed the whole survey assessment for the time being of the whole official land; as in the following example which shows how an addition to the present cess of Rs. 32 is to be apportioned on the several sharers of the Patel's Watan :—

No.	Names of Sharers.	Survey Assessment of the land of each Share.	Deduct Judi now paid on each Share.	Remaining profit on each Share.	Addition to the Judi in Column 4 apportioned on the profit in Column 5.	Future Judi cess on each Share, being sum of Columns 4 and 6.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1	Ningungowda's	92 12 0	51 8 0	41 4 0	15 4 0	66 12 0
2	Ramchandragowda's	95 12 0	51 8 0	44 4 0	16 4 0	67 12 0
3	Bammungowda's	36 0 0	37 12 0	.....	.....	37 12 0
4	Ballungowda's	36 8 0	35 4 0	1 4 0	0 8 0	35 12 0
5	Dod Kenchungowda's	245 12 0	287 8 0	.....	.....	287 8 0
	Total, five Shares ...	505 12 0	463 8 0	86 12 0	32 0 0	496 8 0

In settling the amount of Judi to be paid on each share fractions of less amount than ¼ rupee are not to be admitted into the accounts, in accordance with the rule followed in regard to all shares of the survey assessment.

21. By the operation of the settlement specified in the preceding rules the official land of every Watan will be held subject to the total Judi cess entered in the detailed village statements, and for the future the entire official lands of every office are to be entered in the accounts as Service Inám.

22. Nothing contained in any of the preceding rules is to be considered as debarring any hereditary officer from relinquishing his official land when so disposed, and every such officer shall at any time whether at, or subsequent to, the introduction of the settlement prescribed in the foregoing rules, be permitted to relinquish by written "Rájináma" any entire field or fields into which his official land may have been marked off at the survey, and on so doing the relinquished field, subject to the provisions of the rules in the following para., is immediately to be entered in the accounts as "Khalsat" land and the Judi tax payable by the lands of the office or Watan lands is to be reduced by the full amount of the survey assessment of the relinquished field.

23. Shares in Watan lands may be partially or wholly resigned under the following rules :—

1. Any separately recorded shareholder in office lands may resign his share or any part of it, so long as the resigned part contains an

entire survey number or numbers entered in the name of the person resigning it.

2. Should the resigned land be only a part of the share the Judi payable by the resigning sharer shall be reduced by the amount of the survey assessment of the resigned survey number or numbers.
3. The resigned survey number or numbers shall then, with the survey assessment payable thereon as the future Judi, be offered to each of the other sharers in succession (commencing with the largest payer of Judi) on Judi tenure; should they all decline to take it, it will then be entered as Government waste land.
4. But should the resigned land entered as Government unoccupied land under the preceding rule comprise the entire share of the resigning sharer, and the Judi upon it happen to be more than the survey assessment of the same land, the entire resigned share will be offered with the Judi due and hitherto paid thereon to each of the other sharers in succession, and if declined by them will be entered as Government unoccupied land; but the sum by which the Judi hitherto paid exceeds the survey assessment will be added to the Judi payable by the other shareholders in proportion to their respective land profits (which is the difference between the Judi payable by each of them and the survey assessment of their respective shares) in the mode laid down in Rule 20 above.
5. The Judi upon a single share in office Watans may possibly exceed the survey assessment of the lands comprised in the share in consequence of the uneven distribution of the ancient or Mamool Judi payable by the different sharers as exemplified in the following example.

Suppose the following case of a Patel's Watan lands with three sharers:—

Survey Number.	Assessment.	Ancient or Mamool Judi.
A { 1	10	
A { 2	15	35
	—25	
B { 3	15	
B { 4	10	15
	—25	
C { 5	12	
C { 6	13	15
	—25	
	—	—
	Rs. 75	Rs. 65

6. In the above case the ancient or "Mamool" Judi on the whole Watan lands being less than the survey assessment is confirmed, and every sharer continues to pay his Judi as heretofore. As the Mamool Judi must if less than the survey assessment be fully paid, and as no one can be called upon to pay a higher Judi than heretofore on his own original share (excepting on account of his contribution to the remuneration of the Officiator), it follows that some sharers may be called on to pay more than the survey assessment on their shares.

7. In the above instance, if any one of the sharers resigned one survey number a reduction would be made from the Judi equal to the assessment of the survey number resigned, and that number would be offered to the other sharers in succession; and if accepted the number would be continued on Judi tenure and an addition made to the Judi of the accepting sharer equal to the survey assessment of the number in question. If no one accepted the resigned number it would be entered as Government unoccupied land.

8. But if *A* resigned his entire share it would be offered in succession to the other sharers with the Judi hitherto payable thereon, and if declined by them, the sum of Rs. 10 by which the survey assessment of the resigned share falls short of the Mamool Judi, would be divided between the other sharers in the proportion which the total sum to be made up bore to the "profit" of each. In this case the profit of each being equal, *viz.* Rs. 10 each, the sum to be made up would be equally divided between them and the Judi of each would become Rs. 20 in future. Thus the loss by alienated revenue in this Watan could never exceed the original alienation Rs. 10.

24. The official land under the settlement prescribed in the foregoing rules will form no part of the remuneration of the Officiator who is to be paid wholly in cash: and the land will therefore remain in the possession of the co-sharers who now hold it.

25. When there is an excess of land emoluments, as ascertained by Rule 1, above the amount appropriated and imposed as additional Judi to cover remuneration of the Officiator, a Judi of one-half of the survey valuation of the unappropriated excess has been and shall be imposed on the lands of the Watan in original settlements, that is settlements made for the first time.*

Government letter No. 331, R.D., of 26th January 1860.

26. The above half Judi, as originally fixed, is not liable to increase for the time being on account of the unappropriated Watan land emoluments attaining an increased valuation under a revision of assessment, though it may be lowered in consequence of a reduction in the said valuation owing to a larger proportion of the hitherto unappropriated Watan emoluments being now or at any future time appropriated for the payment of the Officiator.

Government Resolution No. 7651, dated 28th December 1877.

27. Any unappropriated excess of cash emoluments shall be absorbed by the Treasury and at once cease to be paid.

Government letter No. 331, R.D., dated 26th January 1860, and paras. 1 and 2 of Government Resolution No. 5304, R. D., dated 15th September 1876.

* *Note to Rule 25.*—Provided that all unappropriated excesses of Watan emoluments which were exempted at the Original Settlement from payment of half Judi under the orders contained in Government letter in the Revenue Department, No. 331, dated 26th January 1860, shall be subject on the expiration of the period of settlement to payment of half Judi calculated on the old and not the revised rates. If in any case it be found that the excess at the Original Settlement is not known, a Judi at the rate of one-quarter of the excess ascertained on revision shall be imposed in lieu thereof. (*Vide* Government Resolution No. 6994 of 11th October 1881, R.D.)

In order to exemplify the working of the above rules the following examples A and B are given of revision of emoluments of Patel and Kulkarni. In example A the original value of the Patel's Watan under Rule 1 is taken at Rs. 47-0 as follows :—

Survey Assessment	Rs.	92	0 0
Deduct Judi	„	45	0 0
Value of Watan ...	Rs.	47	0 0

and the original value of the Kulkarni's Watan under Rule 1 is taken at Rs. 25, as follows :—

Survey Assessment	Rs.	57	0 0
Deduct Judi	„	32	0 0
Value of Watan ...	Rs.	25	0 0

In example B the original value of the Patel's Watan under Rule 1 is taken at Rs. 400, as follows :—

Survey Assessment	Rs.	890	0 0
Deduct Judi	„	490	0 0
Value of Watan ...	Rs.	400	0 0

and the original value of the Kulkarni's Watan under Rule 1 is taken at Rs. 600, as follows :—

Survey Assessment	Rs.	700	0 0
Deduct Judi	„	100	0 0
Value of Watan ...	„	600	0 0

Revenue and Population of village.	Patel.	Rupees.	Kulkarni.	Rupees.
	A.		A.	
Revenue ...Rs. 600 Population ... 600	Percentage allowance (Rule 4) .. Potgi (Rule 5) ... ... Chowri allowance (Rule 5) ... ... (No extra allowance under Rule 6)..	18 0 7 0 7 0 ...	Percentage allowance (Rule 7) ... Potgi (Rule 8) ... ... Stationery allowance (Rule 9) ...	30 0 10 0 4 8
	Total ...	32 0	Total ...	44 8
	Value of Watan (under Rule 1) ...	47 0	Value of Watan (Rule 1) ... ... Amount payable from Treasury ...	25 0 19 8
			Total ...	44 8
	Balance left after deducting remuneration of Officiator ... ... Deduct *half Judi imposed on balance (under Rule 25)	15 0 7 8		
	Balance left to Watan	7 8		
	B.		B.	
Revenue ...Rs. 5,791 Population 4,250	Percentage allowance (Rule 4) ... Potgi (Rule 5) ... ... Chowri allowance (Rule 5) ... Extra allowance (under Rule 6) ... Add 10 per cent. of balance of total land emoluments left after providing above remuneration (Rule 12, clause II)	88 0 30 0 30 0 30 0 23 4	Percentage allowance (Rule 7) ... Potgi (under Rule 8) ... ... Stationery allowance (Rule 9) .. 10 per cent. of balance of total land emoluments left after providing above remuneration (Rule 12, clause II)	159 0 ... 11 0 43 4
	Total ...	191 4	Total ...	213 4

NOTE—This applies to settlements of remuneration made for the first time. In revision of such settlements the half Judi fixed at the first settlement cannot be exceeded but may be reduced under Rule 26.

Revenue and Population of village.	Patel.	Rupees.	Kulkarni.	Rupees.
	B.—*continued.*		B.—*continued.*	
	Value of Watan (ascertained by Rule 1)	400 0	Value of Watan (ascertained by Rule 1)	600 0
	Balance left after deducting remuneration of Officiator	2 8 12	Balance left after deducting remuneration of Officiator	387 12
	Deduct half Judi (under Rule 25) which is Rs. 104-6-0, but as under Rule 26 the half Judi originally fixed is not liable to increase, it is confirmed	100 0	Deduct half Judi (Rule 25) which is Rs. 194-6-0, but as under Rule 26 the half Judi originally fixed, Rs. 150, is not liable to increase, it is confirmed	150 0
	Balance left to Watan	108 12	Balance left to Watan	237 12

Forests.

No. 3275.

REVENUE DEPARTMENT.

Bombay Castle, 21st June 1879.

Letter from the Conservator of Forests, N. D., No. 1075, dated 17th March 1879.—Reporting that bills have been submitted to him by the District Forest Officer, Sátára, claiming on behalf of the patels and kulkarnis of certain villages in 8 tálukas of the Sátára Collectorate, remuneration according to the terms sanctioned in Government Resolution No. 1669, dated 18th March 1875, for their services in collecting the grass revenue of the forest reserves in those tálukas; stating that the claims aggregate to Rs. 3,327-3-0, and some of them are for collections made in 1868-69 and successive years; observing that no case anterior to 1875-76 can be considered admissible, as the orders contained in the above Resolution only came into operation during 1875-76, and were not given retrospective effect to; and adding that if the claims are rejected by Government, no complaints can, with reason, be made.

Memorandum from the Commissioner, C. D., No. R.-1506, dated 4th June 1879—Submitting, for orders, the above together with an endorsement No. 1963, dated 19th April 1879, from the Collector of Sátára and subsequent correspondence with that officer; stating that the Commissioner quite concurs with Mr. Muir that Forest Rangers have quite enough to do to attend to their proper duties, and it is better that the revenue should be collected by the patels and kulkarnis who should receive the usual percentage on sale-proceeds of grass on lands handed over to the Forest Department, as they are very under-paid and the loss to them of the percentage will affect them materially; and adding that the Irrigation Department pays for the collection of its revenue, and there is no reason why the Forest Department should not pay for the collection of its grass revenue.

RESOLUTION.—The village officers in Sátára should be paid for all the work they have done.

2. Government, on further consideration, decide that the sale-proceeds of grass from lands under the management of the Forest Department are best collected by the village officers who should be paid for this duty as already directed. Government Resolution No. 2865 of June 5th, 1878, is therefore cancelled.

J. B. PEILE,
Acting Chief Secretary to Government.

Remuneration to Village Officers for collecting Local Fund Cess.

No. 163.

REVENUE DEPARTMENT.

Bombay Castle, 10th January 1881.

Memorandum from the Commissioner, S. D., No. 2390, dated 4th October 1880—Submitting, for orders, a letter from the Collector of Belgaum, who enquires, with reference to Government Resolution No. 4337, dated 18th August 1880, what proportion of the total allowances arrived at by the process therein laid down should be debited to Land Revenue and Local Funds, and making the following remarks:—

"2. The scales regarding the remuneration of kulkarnis for the collection of Land Revenue and Local Funds are:—

Land Revenue.

"For the first thousand rupees of gross revenue 5 per cent.; for the second thousand 4 per cent.; for the third thousand 3 per cent.; for the fourth thousand 2 per cent., and for the balance above Rs. 4,000 1 per cent., &c. Nairne's Revenue Hand-book, page 347.

Local Funds.

Exceeding	Rs. 5	and up to	Rs. 10	...	...	Rc.	0	4	0
Do.	„ 10	do.	„ 25	...	...	„	0	8	0
Do.	„ 25	do.	„ 50	...	...	„	1	0	0
Do.	„ 50	do.	„ 75	...	...	„	1	4	0
Do.	„ 75	do.	„ 100	...	...	„	1	8	0

on collections above Rs. 100, 8 annas for every 25 rupees. Nairne's Revenue Hand-book, page 351.

"Thus the highest percentage for Land Revenue is Rs. 5, while that for Local Funds is only Rs. 2. It follows that when the Land Revenue and Local Funds of a village are thrown into one lump for the calculation of the remuneration on the whole according to Wingate's scale (as recently ruled by Government), and the aggregate does not exceed Rs. 3,000, the percentage payable for the collection of the one anna cess will be considerably greater than it is now. This is illustrated below:—

Land Revenue for a Village.	Local Fund Collections.	Aggregate Collections.	Remuneration calculated in accordance with Government Resolution No. 4337 of 18th August 1880.	Of the amount in Column 4 debitable to		Calculations at the present rates.		Net loss to Local Funds (difference between columns 5, and 8).
				Land Revenue.	Local Funds.	Land Revenue.	Local Funds.	
1	2	3	4	5	6	7	8	9
Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
900	57	957	48 0 0	45 0 0	3 0 0	45 0 0	1 4 0	1 12 0
1,800	113	1,913	86 8 0	82 0 0	4 8 0	82 0 0	2 0 0	2 8 0
2,700	169	2,869	116 0 0	111 0 0	5 0 0	111 0 0	3 0 0	2 0 0
3,600	225	3,825	136 8 0	132 0 0	4 8 0	132 0 0	4 0 0	0 8 0

N.B.—Additional fixed allowance is not shown in the above table as it does not affect the case.

"3. It will be seen from the above that in the case of villages the aggregate collections of which do not exceed Rs. 4,000 the charge to Local Funds on account of collection will be in excess of the present cost, and as in a majority of cases the revenue of a village is less than Rs. 4,000, the order contained in Government Resolution No. 4337 of 18th August 1880 will cause undue expense to Local Funds upon which there is already a great strain. The same remarks apply to the remuneration payable to pátels. The undersigned therefore respectfully requests that Government will be pleased to re-consider the order above quoted and direct the calculation of remuneration to village officers for the collection of the Local Fund Cess at the existing scales quoted in paragraph 2 above (which are obviously more economical) on the average of previous five years' collections of the Local Fund Cess, the remuneration so determined being continuable for 10 years as recommended by the undersigned in memorandum No. 1508 of 15th July 1880, and by Mr. Robertson in letter No. R.-1241 of 20th April 1880, both quoted in the preamble to Government Resolution No. 4337 of 18th August 1880."

Memorandum from the Commissioner, N. D., No. 2470, dated 9th October 1880—Stating that he concurs in the proposal of the Commissioner, S. D.

Memorandum from the Commissioner, C. D., No. L.F.-3977, dated 10th December 1880—Expressing concurrence in the remarks made by Mr. Crawford, and stating that he considers that the effect of the recent orders of Government in the matter of calculating the Local Funds remuneration will undoubtedly be to saddle on the Local Funds an unnecessary additional burden.

RESOLUTION.—The proposal made by the Commissioner, S. D., and concurred in by the Commissioners, N. and C. Divisions, is approved and sanctioned.

H. A. ACWORTH,
for Acting Secretary to Government.

Village Officers.

No. 2457.

REVENUE DEPARTMENT.

Bombay Castle, 8th May 1879.

Memorandum from the Acting Secretary to Government, Public Works Department, Irrigation, No. 783-I., dated 31st December 1878—Transferring, for consideration and orders, one from the Chief Engineer for Irrigation (No. 6220 of 1878), with enclosure on the subject of the remuneration of the pátels and kulkarnis for collecting irrigation revenue; and stating that there is no objection in the Irrigation Department to the proposal of the Chief Engineer which is calculated to promote the extension of irrigation, *viz.*, that the rules which give a percentage remuneration to village officers for the collection of land revenue, should be applied to irrigation revenue, irrespective of the relative amount of the two classes.

Memorandum from the Commissioner, N. D., No. 509, dated 19th February 1879.

Memorandum from the Commissioner, S. D., No. 456, dated 28th February 1879.

Memorandum from the Survey and Settlement Commissioner, No. 278, dated 11th March 1879.

Memorandum from the Commissioner, C. D., No. R.-1153, dated 25th April 1879.

RESOLUTION.—The question submitted for decision is, whether remuneration should not be given to village officers for collecting irrigation revenue, although the five years' average of irrigation receipts may not have raised the revenue of the village 15 per cent. Government are in favour of this relaxation of the rules in force as it will tend to encourage the extended use of canal water.

2. The irrigation revenue should be treated in the same way as land revenue, that is thrown into one lump sum, and the percentage on it should be paid according to Wingate's scale.

T. D. MACKENZIE,
for Acting Chief Secretary to Government.

APPENDIX H.

No. 3725 of 1877.

REVENUE DEPARTMENT.

Bombay Castle, 14th June 1877.

TO THE SURVEY AND SETTLEMENT COMMISSIONER, N. D.

Sir,—In forwarding the accompanying letter in original from the Government of India, No. 415, dated 31st ultimo, together with the Revenue Compilations containing the previous correspondence connected therewith, I am directed to request that you will be so good as to prepare and submit, as early as practicable, the statements required by the Government of India in the last paragraph of their letter, showing the effect, both on the officiators and non-officiators, of the three proposals, *viz.*, by yourself, by Colonel Francis, and the Government, for the revision of the remuneration of village officers in the Bombay Presidency in districts in which revised settlements have been carried out.

2. I am to request the favour of your returning the accompanying letter and compilations with your reply to this reference.

I have, &c.,

(Signed) T. D. MACKENZIE,
Acting Under Secretary to Government.

No. 415.

From G. H. M. BATTEN, Esquire,

Officiating Secretary to the Government of India,

Department of Revenue, Agriculture and Commerce;

TO THE SECRETARY TO THE GOVERNMENT OF BOMBAY.

Simla, dated the 31st May 1877.

Sir,—I am directed to acknowledge the receipt of your letter No. 2073, dated the 31st March last, communicating the views of His Excellency the Governor in Council with reference to the remark made in Mr. Hume's letter No. 518, dated the 20th July 1876, on the subject of the remuneration of the village officers in the Bombay Presidency in districts in which revised settlements have been carried out.

2. The reasons advanced in justification of the fixing in perpetuity of the judi or quit-rent on the surplus lands of watans are that the plans sanctioned by the Government of Bombay are cheaper than those proposed by Colonel Francis, and that any measure calculated to increase the demand from the non-officiators would be followed by discontent which would hardly be worth the small gain accruing from it.

3. In reply I am to state the following principles which, in the opinion of the Government of India, should be regarded in dealing with the present question:

(1) that the officiators, those who do the work, should receive the full amount to which they would be entitled under the established scales;

(2) that the whole of the watan lands are liable by law (section 23 of Bombay Act III of 1874) for the remuneration of the officiators; and

(3) that it is bad policy to avoid present liability by promises of permanent settlement, especially when half the benefit of that settlement will go to the non-officiators.

4. I am to remark that the financial results of the mode in which Colonel Anderson and the experienced officers who concur with him (*vide* your letter No. 3332, dated the 6th June 1876) proposed to regulate these allowances have not been stated, and to request that the question may be reconsidered with reference to the principles above stated, and the Government of India furnished with a report, together with statements, showing clearly the effect of the three proposals (those of Colonel Francis, Colonel Anderson and the Government of Bombay) on both officiators and non-officiators.

I have, &c.,

(Signed) G. H. M. BATTEN,

Officiating Secretary to the Government of India.

No. 978 OF 1877.

REVENUE DEPARTMENT.

From Colonel W. C. ANDERSON,

Survey and Settlement Commissioner, N. D.;

To the CHIEF SECRETARY to GOVERNMENT,

Revenue Department.

Poona, 23rd July 1877.

Sir,—With reference to Government letter No. 3725 of the 14th ultimo, I have the honour to forward the following remarks after reading the whole correspondence forwarded to me with the above letter.

2. In the first place I must state that an evident misapprehension pervades the latter part of this correspondence commencing with the letter of Government of India, No. 518 of the 20th July 1876, which casts doubt upon the expediency of guaranteeing in perpetuity the amount of judi payable on the surplus lands of a watan, and this apprehension is carried through the letter of the Bombay Government in the Revenue Department, No. 2073 of the 31st March 1877. In reality Bombay Government Resolution No. 6141 of the 1st November 1875 was never intended to make the judi on the surplus lands of a watan permanent so far as to preclude those surplus lands being drawn upon at any future time to the extent of their full survey valuation in order to provide the remuneration of the officiators. The real meaning of the Government Resolution No. 6141 of the 1st November 1875 in the 3rd to 6th lines of the second paragraph is that Government will not increase the judi originally fixed on the surplus or unappropriated land emolument,

but this only holds so long as those emoluments *are surplus* or unappropriated. The instant that these excess land emoluments are required for the payment of the officiator, from his remuneration being increased from any cause at any time, those lands now surplus will cease to be so partially or entirely. The judi or so-called "quit rent" originally fixed on the surplus land emoluments was never intended to be permanent, except so long as the lands were actually surplus, on the lands ceasing to be surplus the guarantee evidently no longer applied.

3. While the lands were surplus the half judi originally imposed was not liable to increase, but might be decreased, in consequence of a decrease in the amount or valuation of unappropriated lands resulting from some part of them being appropriated for the remuneration of the officiator. That this was an idea inherent in the Government Resolution No. 6141 of the 1st November 1875 is plain from the passage about the middle of the second paragraph—"In cases in which there are sharers the burden of paying more out of their lands to make up the increased pay of the officiator will be eased by the relaxation of the rule for levying a quit-rent on their surplus lands in those cases in which a quit-rent is leviable under existing settlement &c. &c."

4. The principle of the Government Resolution No. 6141 of the 1st November 1875 is clear—it was intended to hold the emoluments of the watan applicable to the last rupee to the remuneration of the officiator as fixed from time to time, but it was not desired to make money out of the surplus emoluments, and though at every revision so long as the present percentage scale of remuneration or anything near it is retained, the valuation of the surplus emoluments is as likely to increase as to decrease Government surrendered the undoubted right to participate in that increased valuation of those emoluments so long as they remained unappropriated surplus:—

Case.	Watan Lands.		Profit on lands of Watan or difference between Cols. 2 and 3.	Appropriated for payment of officiator by imposition of additional Judi.	Unappropriated surplus.	Patel's Watan.	
	Ancient Judi.	Survey Assessment				½ Judi on Column 6.	Judi payable. Total of Columns 2, 5 and 7.
1	2	3	4	5	6	7	8
	Settlement	at time of	original surv	ey 30 years bac	k of a Pate	l's watan.	
1	100	300	200	140	60	30	270
	Settlement	at time of	revision surv	ey of the same	Patel's wat	an given in	case No. 1.
2	100	450	350	220	80	30	370
	The same	Patel's wat	an, the officia	tor's remunera	tion having	been increa	sed.
3	100	450	350	260	40	20	380
	The same	watan, the	Patel's remu	neration havi	g been agai	n increase	d.
4	100	450	350	360	0	0	450

5. For the sake of elucidation of the above it may be well to give examples (which will obviate any chance of misapprehension) drawn up on the plan intended to be laid down in Government Resolution No. 6141, dated 1st November 1875, which is in fact the plan I would advocate.

6. Case No. 1 by its headings explains itself after providing for the remuneration of the officiator by an additional judi on the watan lands, Rs. 60 (column 6) remains as surplus on which Rs. 30 (column 7) is imposed as half Judi.

7. In case 2. The same watan has come under revision in the Revision Survey, the survey assessment or valuation has risen to Rs. 450 and the appropriation for the payment of the officiator is supposed to have been increased to Rs. 220, the unappropriated surplus has increased to Rs. 80 (column 6), but the judi payable thereon is not increased and remains at Rs. 30 as that was the sum fixed at the last settlement which it is now proposed to make final *quo ad* any surplus (paragraph 4 above) for the time being.

8. In case 3. The same watan is supposed to be dealt with, but the sum required for the remuneration of the officiator in the form of additional judi is supposed to be Rs. 200, thereby reducing the surplus (column 6) to Rs. 40. The judi thereon falls to Rs. 20 (paragraph 4 above).

9. In case 4. The same watan is again dealt with, but in consequence of a large percentage rate of remuneration having been granted to the Patel, Rs. 360 (column 5) are required from the watan in the shape of additional judi. But the whole profits (column 4) only amount to Rs. 350, therefore that amount bringing up the judi to the equivalent of the survey assessment will be imposed, leaving Rs. 10 to be paid from the Treasury. It must be understood that a decennial revision of emoluments is provided for in paragraph 8 of Government Resolution No. 331 of 1860.

10. The valuation of the watan lands would be subject to probable increase at future revisions of assessment, and of course th percentage remuneration of the village officers would concurrently rise in amount, supposing that the percentage rate now in force is retained which is at least probable.

11. It is clear that when there is but a single shareholder holding land in a watan and he is the officiator, which by no means follows as a matter of course, he would in no degree benefit pecuniarily by having an additional judi placed on the watan land, and that sum paid over to him; if that additional judi was the sole and sufficient source of remuneration it would be giving with one hand and receiving with the other, but the cases are, I understand, rare in which there is but one actual shareholder, though one only may be recorded in the accounts, and as many as six, eight or more actually recorded are common in the south of the Presidency. When there are more shareholders than one, whether recorded or unrecorded, an officiating shareholder would only pay increased judi so far as his own fractional share of the total emoluments of the watan was concerned, and would receive not only his own but also the total contributions of the other shareholders.

12. It is said that if certain land was considered to be sufficient remuneration for an office 30 years ago, a change of the recorded valuation of that land does not increase the actual value of it to a watandár. This argument will only apply as regards the comparison of one year with that preceding it. What we

have to look to is the value at intervals of 30 years or whatever period may be fixed for the duration of settlements. It is not the survey valuation of land at different periods which indicates the value of it to the watan, but the rental procurable for it by the watandár—30 years ago I apprehend that rent could hardly be procured much in excess of the survey assessment in consequence of the large area of Government waste land available for any one to take up. Now we know from unimpracticable data that treble, quadruple and even larger multiples of the land tax are procurable as rent for land, and that the amount of rent is the measure of the actual profit of the watandár and not the amount of the Government land tax.

13. We know too that the natural tendency of the rental of land is to increase with population and exports, and that whatever rental is now procurable, it may be fairly expected to increase much in the next 30 years, and thus though the land attached to the watan remains the same, the profits derived from it by holders will continually increase. Therefore in the rare case of one shareholder being also the officiator, it cannot be said that the remuneration though consisting of the same land was only of the same value at the end of 30 years as it was at the beginning. The value of the watan land will certainly have increased in a greater ratio than the survey valuation of it, since at revisions we do not look to appropriate the whole increase of rental for the State, but to share it between the State and the landholder.

14. But another and very important question has sprung up recently in connection with the revision of village officers' judi and remuneration on revision settlement, namely, that referred in my letter No. 1580, dated 23rd November 1876, to the Revenue Commissioner, Southern Division, which is, I believe, now before Government, having been forwarded by the Revenue Commissioner, Khándesh District, with his No. 589, dated 17th March last.

15. The question referred to is, what is to be assumed to have been the ancient judi or so-called quit-rent on watan lands. We find in the old village account that a certain sum was recorded as the "mámul" or established judi, and a certain sum is recorded "as collected[1]." Prior to the first survey settlement we find that this latter sum varies from year to year, or every few years it was added to or remitted from at the discretion, and evidently form the irregular proportion of these remissions in different villages at the somewhat uncertain[2] discretion of the Assistant Collector making the annual jamábandi. This I know from the examination of old accounts and from my own personal knowledge and recollection of the procedure of times antecedent to the settlements made 30 years ago. Without this personal knowledge I could not write regarding this question with the certainty I feel I can do, for though much information regarding it is doubtless scattered about in the correspondence of years long past, it is not easy to lay hands upon that illustrating any particular point.

16. Before the first survey settlement the condition of the village officers was very bad; they got their remuneration from "haks" or direct levies of

1 In some parts we also find another entry called "justi sál berij" or the highest amount recorded as having been collected. This is often more than the recorded mámul judi and was in some cases actually the sum collected in the year before the settlement. This sum where in excess of the mámul judi would appear to represent the limit of demand as a recorded actual payment.

2 Uncertain from the absence of any trustworthy data on which to grant the remission.

grain from the cultivators which were very irregularly paid and from Inám lands, commonly paying judi which was often of an excessively heavy amount, even above what would have been considered a fair assessment. They were not allowed to resign a portion of their Inám lands and obtain a corresponding reduction of judi for fear of frauds being thereby committed for no trustworthy record existed of area or of value or quality of these lands Resignation, if admitted, was required to be of all right in the watan an alternative which would only be adopted as a very last resource.

17. When the first survey settlement was made Watandárs acquired the right to resign any entire survey field and obtain a reduction of the judi equal to the survey assessment of the field so resigned.

18. Further, instead of the mámul or "established judi" being taken as representing the annual demand, the actual collection of the preceding year was, I believe, generally recorded as such, and if the survey assessment of the watan lands was less than that payment the full survey assessment was recorded as the future judi payment—of course for the period of the settlement only. The watan thus paying full assessment showed no "profits" and the remuneration of the officiator according to the scale fixed devolved entirely upon the treasury.

19. It may be asked why, when the mámul judi or ultimate liability was clearly recorded, was the last year's reduced payment reckoned as the former judi. The answer to this I can give. The village officers are the most important link in our administration; they were in a very reduced condition, a large proportion of their watan lands was waste and unproductive to them, they were got to serve with difficulty, no plan of providing officiators with remuneration was in existence, in consequence of financial objections and in spite of constant urging Captain Wingate did not get sanction for it till 1851, and then only by personally urging the question in England.

20. Under all these circumstances it would have been destruction to have in any way increased the payment of judi by village officers. The larger proportion would have thrown up, and a perilous dislocation in a most important point of the administration would have occurred. Consequently past payments were generally adopted as the maximum with the provisions for alleviation mentioned in preceding paragraphs. In case of watans proving of excessive value, far above the requirements of the office, they were not intended to be exempt from investigation by the Inám Department.

21. It was specially provided that all excesses over Rs. 20 should be so investigated. The village officers had the power of helping themselves freely to land and of pointing out what extent they pleased as their watan lands. This power they had doubtless freely used. The compensation provided was investigation by the Inám Commission of all surpluses of material amount, but after the lapse of several years no excesses had been taken up and investigated though long lists had been reported. After some correspondence the orders contained in paragraph 5 of Government Resolution No. 331 of 26th January 1860 were passed imposing half judi on surplus land emoluments in substitution for investigation by the Inám Commission. From the wording of paragraph 7 of that Resolution, "the portion of the watan held in excess of the officiating member's emoluments will be liable to no further contribution within the period," that is of thirty years mentioned in

the preceding paragraph, it is clear that the half judi settlement on the surplus or excess was only for 30 years, and was not permanent. In Sátára for special reasons a different system was sanctioned, and by Government Resolution No. 4321 of 31st October 1859, the surplus was charged with full survey assessment, remaining however recorded as Inám or watan land.

22. It must be clear that any reduced payment of judi adopted at the first settlement, less than the mámul or established recorded judi, though fixed at the rate of the full survey assessment for the time being in consequence of that assessment being less than the last year's actual payment, was fixed for the period of the settlement or for thirty years, and was with all other arrangements of that settlement subject to revision on the termination of the period. I will here give an example in illustration :—

	Mámul or ancient established judi.	Collection of year before settlement.	Survey assessment of 1844-45.	Judi fixed at settlement of 1844-45.	Profits on watan land on settlement of 1844-45, difference of Columns 3 and 4.	Revision settlement of 1873-74, survey assessment.	Simple judi on revision settlement.	Profits.
	1	2	3	4	5	6	7	8
Case 1	300	150	180	150	30	260	260	40
Case 2	500	400	350	350	0	520	500	20

23. In case 1, the actual collections of the previous year (column 2) being less than the survey assessment (column 3), they were recorded as the future judi, and Rs. 30 (column 5) or the difference between the survey assessment and the judi so fixed, becomes the profit of the watan which was entirely available for the remuneration of the officiator and was put on as an addition to the judi in 1852. The mámul or established recorded judi was not adopted as the ancient judi for the reasons given in paragraph 19 above. But according to my view we have now a just right to increase the judi proper to Rs. 260, that being the revision survey valuation of the watan and still less than the mámul or established judi. There would thus be no profit, the watan paying full survey assessment, and the officiator would be paid from the Treasury. If at any future revision of assessment the survey assessment was increased to Rs. 360, then more than Rs. 300 could not be collected, that being the mámul or ancient judi, the difference or Rs. 60 would become "profit" and would be available to meet the remuneration of the officiator.

24. In case 2 at the head of the preceding paragraph, we find Rs. 500 as recorded mámul judi, Rs. 400 as the collections of the year before the settlement, and Rs. 350 as the survey assessment of 1844-45, which became the judi payable for the 30 years, and there were thus no "profits" from the lands, therefore the officiator would be paid from the treasury. At the recent revision the survey assessment became Rs. 520, but Rs. 500 only can be collected in consequence of that being the ancient mámul or limit of liability to judi cess. The difference then of Rs. 20 between the mámul and the survey assessment

becomes "profit" and judi to that extent could be imposed towards meeting the payment from the treasury to the officiator.

25. It must always be borne in mind that the remuneration of the officiator is paid on a fixed scale from the treasury under all circumstances and quite irrespective of whether more or less is recovered by an additional judi from the watan. But when on revision settlement from any cause, such as the reduction of the revenues of a village which does sometimes occur, the actual remuneration became less than was hitherto paid to the officiator, I propose to meet the case by a special allowance in addition. And it might be advisable to extend the special allowance to cases where there is a single shareholder and he is the officiator also.

26. The Revenue Commissioner, Khándesh District, in his letter No. 589, dated 17th March last, forwarding my No. 1589, dated 23rd November 1876, to Government, differed from my view of our having a right to fall back on the recorded mámul or ancient established judi as the ultimate limit of liability to judi cess—not be it remembered to extra cess to provide officiator's remuneration—and considered that Captain Wingate's settlement of a lower sum than the mámul should be final and permanent in the absence of any notification to the contrary, overlooking the fact that the case should be reversed, and in the absence of any notification to the contrary all settlements made by Captain Wingate at the first revision were for 30 years only. The view of the Revenue Commissioner, Khándesh District, thus appears to me to be quite untenable. The effect of carrying out that view would be a very great increase of expense in connection with these village officers by the loss of a large sum of revenue justly due from them.

27. I may further add if anything further is necessary to strengthen my view that in the certificates of the Inám Commission, thousands of which passed through my hands in former times to be carried out and have the land referred to in them allocated, it was usual to find in the certificate "so much land confirmed on such a sum of judi (that being the mámul or established judi), but if the survey assessment should be less than the mámul judi the survey assessment to be alone collected so long as it remains less, but if at any future revision the survey assessment is raised and exceeds the mámul judi this last sum is alone to be collected."

28. In the letter of the Government of India forwarded with the Government letter under reply, "a report and statements showing clearly the effects of the three proposals, those of Colonel Francis, Colonel Anderson and the Government of Bombay, on both the officiators and non-officiators" is called for, and the letter of the Bombay Government calls for the statement for all districts for which revised settlements have been carried out. It would be simply impossible if I was in full possession of all the data to frame these sets of comparative statements within any moderate space of time, and moreover I am not in possession of the data and could not possibly obtain them in any reasonable time. The statements are very complicated comprising many columns and require to be made out with extreme care and always require to be frequently returned for correction. At the present time in consequence of the distraction occasioned by the famine it would be impossible to obtain these returns from the district authorities.

29. Moreover, I find that Colonel Francis' plan assumed the last year's payment of judi recorded previous to the last settlement as the limit of the

Government demand on the vatan and not the mámul or ancient recorded established judi which appears to me to be the proper ultimate liability of the vatan, apart of course from the extra judi imposable to provide the remuneration for the officiator. In many parts of Poona the ancient judi cess appears to have been light and all was paid, but in the vicinity of Sholápur such would not be the case as the judi and *chali* cess on village officers was then very heavy, and large remissions from it appear to have been granted in the years antecedent to the last settlement, but these remissions were not of a permanent nature. Till the true mámul judi is ascertained, it would be impossible to draw up any contrasted scheme.

30. I find in addition that Colonel Francis did not consider the Patel's chauri or Kulkarni's contingent allowance to be charges upon the vatan which was an evident error, no precedent existing in Wingate's rules which are the authorized guide. The vatan is in fact liable to the utmost extent for all the pay and allowances of the officiator of every nature, this being the object of the original grant. I find in a single táluka that the amount of these allowances came to Rs. 1,358, but in this case from the paucity of vatan emoluments all but a small portion would have been chargeable on the treasury, in other tálukas the case is different and the vatan emoluments being ample, a most undue charge would be thrown on the treasury by Colonel Francis' plan which would amount to a very considerable sum in a collectorate.

31. Colonel Francis' proposed scheme was to increase all over the percentage rate of the remuneration on the revised assessment and to limit the liability of the vatan lands to the payment hitherto made by them on the valuation of the former survey and not on the revised survey valuation. There would thus have been heavier remuneration and decreased liability on the part of the vatan to provide it, all the extra payment would thus have fallen on Government and the principal people to benefit would be the non-officiating share-holders. In practice also Colonel Francis omitted as explained in the preceding paragraph to charge on the vatan the Pátel's and Kulkarni's contingent allowance which would materially increase the charge on the treasury.

32. The plan which I proposed, which was that adopted by Government, was—

1st.—That the recorded mámul or ancient established judi be adopted as the limit of liability to judi proper on the lands of the vatan* exclusively entirely of the judi to be imposed for payment of the officiator.

2nd.—That the vatan emoluments should be calculated on the revision survey valuation.

3rd.—That the vatan emoluments should be liable to the utmost extent to contribute to the pay and allowances of the officiator.

4th.—That surplus emoluments *so long as surplus* should not pay a heavier ½ judi than that fixed in 1860 under Government order No. 330, dated 26th January 1860, though it might be less from a decrease of the surplus. Emoluments now surplus to be available for appropriation at any future time when the remuneration of the officiator may happen by Government order to be increased.

* Or the "Jásti Sál Beris" or highest recorded collection when such is in excess of the recorded mámul—see footnote to paragraph 15.

5th.—Special extra allowances for places where extra work exists and to meet cases where the actual remuneration is from any cause reduced in carrying out the revision.

So far there is no difference between the plan of Government Resolution No. 6141, dated 1st November 1875, and that which I advocated, but I would farther propose to add the following :—

6th.—When from any cause the actual remuneration of the officiator falls short of that hitherto fixed an additional extra allowance may be granted to make it equal to what it was formerly.

33. While Colonel Francis' scheme threw a great part of the future payment of village officers on the treasury, and spares the shareholders, the Government scheme, as above explained, takes all it can from the vatan for the payment of the officiator, with the sole exception of clause 4, which leaves half the surplus to the shareholders, so long as it is not required for the officiators. This will not induce the loss of any very large sum.

34. The difference in the expense of the two schemes will be very great, how great I am afraid to venture a guess. Land vatans run very large in the Southern Marátha Country, often amounting to land assessed at more than Rs. 1,0 .0 for a single office in one village. I think, therefore, the difference in the cost of the two schemes would be reckoned rather by lákhs of rupees than by tens of thousands at the present revision, with a continually increasing expense at future revision. But the comparative cost of the two schemes is of small importance since Colonel Francis' scheme has not been adopted by the Bombay Government.

35. The scheme of the Bombay Government as contained in Government Resolution No. 6141, dated 1st November 1875, is inferentially sanctioned the adoption of the mámul judi as the real cess on the Inám land quite apart from the additional judi to be imposed to meet the payment of the officiator. But this matter has now again been under discussion on the reference of the Revenue Commissioner, K. D., who supports a course opposite to that laid down at clause 1 of paragraph 32 above. If this liability to payment of the full mámul judi when it does not exceed the survey assessment for the time being is not insisted on, the cost to Government of remunerating the village officers will be materially increased, how much it cannot be now said, as information is imperfect at present as to the amount of the mámul judi in the collectorates where it certainly did exist and is recorded. Still I have no doubt that the loss under this head would amount to many tens of thousands of rupees which, in my opinion, Government has a full right to and would to a material extent compensate Government for the unavoidable expenditure which must occur in paying these village officers who have little or no vatan lands or other emoluments, cases of which kind are numerous. The loss too would not be final, as in many cases the present survey assessment will much fall short of the old mámul judi, which might be attained at a future revision.

36. Though I cannot furnish the required statements now or at any early date for the reasons mentioned in paragraph 28 above, yet I hope that the above remarks will have cleared the way to a comprehension of this question in all its bearings and enable a final decision to be arrived at as to the course to be followed, which will then enable us to see in what form to obtain detailed

information in order to carry out whatever scheme may be finally approved of and that information will differ materially according to the scheme adopted.

37. I must apologise for the length to which this letter has extended; the subject is a somewhat complicated one in its several bearings and a good deal of misapprehension appears to have existed as to what was intended to be done. I have endeavoured now by entering into full explanation to obviate any further doubt regarding the state of the case.

I have, &c.,

(Signed) W. C. ANDERSON,
Survey and Settlement Commissioner.

III—B 2121—48

APPENDIX I.

Judi Tharáv or fixing the Mámul Judi.

The procedure followed in fixing the Mámul Judi, as defined in Rule 1 of the Rules given under paragraph 20, may be described as follows:—

When the revised survey rates are introduced into a táluka, the Mámlatdár is called on to submit for each village separately a statement prepared in the annexed Form (A). This statement is called the Sálwár Patrak and shows (1) the kind of vatan, (2) the name of the holder or Vatandár, and (3) the amount levied on the vatan in each of the 5 years preceding that of the original settlement, as also in every fifth year of the 20 years previous. On receipt of this statement the officer entrusted with the duty of settling the Mámul Judi takes out the highest amount levied on the vatan under the name of judi (columns 4, 5 and 6) in any of the years shown in the statement, and to it adds the highest of the sums, if any, levied on the vatan as a cess or "Patti" (columns 7 to 10) in any of the years above referred to. The total thus obtained is then entered in column 7 of the Judidár Patrak which is prepared in the annexed Form (B). The next thing to do is to ascertain whether at or any time after, the original settlement any of the lands comprised in the vatan were relinquished, and if so, to deduct the survey assessment of such land from the amount entered in column 7 and to enter the balance in column 26 of the Judidár Patrak as the "ultimate limit of judi or Government charge on the vatan."

Sálwár Patrak.

Judidár Patrak.

2. In the old Kaládgi (now Bijápur) District, a somewhat different procedure[1] was followed in fixing the Mámul Judi in cases in which the vatandárs held "chali" or Government lands with service Ináms and paid judi or Government charge in a lump sum on the whole area. In such cases the amount of judi fixed by Captain Wingate at the original settlement was taken as the "highest recorded ancient payment" on the service lands and was recorded in column 7 of the Judidár Patrak without further enquiry. From the amount so recorded, the assessment of the relinquished lands, if any, was deducted (as was done in ordinary cases, paragraph 1 above) and the balance entered in column 26 as the "ultimate limit of judi or Government charge on the vatan lands."

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[1] In such cases the Mámul Judi was fixed at the original settlement in the manner explained below:—

(*a*) Where the lump sum formerly levied on the service and Government (chálí) lands taken together exceeded the survey assessment of the chálí or Government lands, the difference was fixed as the Mámul Judi on the service lands.

	Acres.	Lump sum formerly levied.	Survey assessment.	Judi fixed by Captain Wingate.
Service Ináms ...	2	Rs. 15	...	Rs. 5
Government lands ...	3		Rs. 10	...

(*b*) Where the survey assessment of the chál, or Government lands exceeded the lump sum formerly levied the service lands were entered as exempt from the payment of judi or Government charge.

	Acres.	Lump sum formerly levied.	Survey assessment.	Judi fixed by Captain Wingate.
Service Inams ...	2	Rs. 15	...	0
Government lands ...	3		Rs. 18	...

(*c*) Where the difference called the chálí kasar between the lump sum formerly levied and the survey assessment of the chálí lands exceeded the survey assessment of the service lands, the latter was recorded as the judi or Government charge on the vatan.

	Acres.	Lump sum formerly levied.	Survey assessment.	Judi fixed by Captain Wingate.
Service lands	2	Rs. 15	4	Rs. 4
Government or chálí lands.	3		Rs. 10	...

A.

Sálwár Patrak.

Kind of Vatan.	Name of Vatandár.	Year, Fasli.	Mámul Judi.	Jásti Sál Berij.	Wasuli Judi Berij.	Sir Nad Gowdki.	Salám Patti.	Harp Sani.	Others.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.		Rs.			
Pátilki ...	Ningan Gowda ...	1229	25	...	15	...	2	...	...	
		1234	25	...	15	...	2	...	...	
		1239	25	28	22	...	2	...	...	
		1244	25	...	17	...	2	...	...	
		1249	25	...	15	...	...	...	...	
		1250	25	...	15	...	...	...	...	
		1251	25	...	15	...	...	...	...	No Dákhla as to levy of Salám Patti forthcoming for these years.
		1252	25	28	15	...	...	...	...	
		1253	25	...	15	...	...	...	...	

Notes.—(1) In this instance the original settlement is supposed to have been introduced in the year 1254 Fasli. The information obtained from the táluka authority is therefore for each of the 5 years preceding that of settlement (*viz.* 1249 to 1253) and for every fifth year of the 20 years preceding 1249.

(2) The highest amount levied as judi from this vatan during the past 25 years is shown to be 28. To this is added Rs. 2 levied as Salám Patti during the period ending with 1244 Fasli. The highest amount collected from the vatan in any one of the 25 years preceding that of the original settlement thus comes to Rs. 30, which is accordingly to be taken as the "ultimate limit of judi" on the vatan.

B.

Form of Judidár Patrak.

Kind of Vatan.	Serial Number.	Name and father's name of the Vatandár.	According to Original Survey.																According to Revision Survey.					
			Lands comprised in the vatan.			Government charge as per Sálwár Patrak.	Lands relinquished at the original survey.			Judi fixed at the original settlement by Captain Wingate.	Lands relinquished after the introduction of the original settlement.			Lands remaining in the vatan after relinquishment.			Balance after deducting the survey assessment of the land relinquished from the Mámul Judi (column 7).	Balance after deducting the survey assessment of the land relinquished after the original settlement from the Judi fixed at that settlement.	Scale Judi, *i.e.* the amount appropriated from the vatan emoluments for the remuneration of the officiator.	Judi imposed on the profit of the vatan.		Total of columns 19, 20 and 21 being the amount annually levied.	Lands comprised in the vatan.			Judi fixed after revision settlement according to the revised rules of 1877.	Scale Judi, *i.e.* amount to be appropriated for the remuneration of the officiator.	Remarks.
			Survey number.	Culturable land.	Assessment according to the original survey.	Mámul Judi or Government charge as per Sálwár Patrak.	Survey Number.	Area.	Assessment.		Survey Number.	Area.	Assessment.	Survey Number.	Area.	Assessment.				Mámul Settlement Judi.	Nim Judi (Half Judi).		Survey Number.	Area.	Assessment.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21		22	23	24	25	26	27	28
				A.	Rs.	Rs.		A.	Rs.	Rs.		A.	Rs.		A.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.		A.	Rs.	Rs.		
Pátilki ...	1	Ningan Gowda .	1	12	8	30	3	5	2	15	1	12	8	2	10	40	20	7	10	...	11¼	28	1	7	15	20		
			2	10	40																		2	3	20			
			3	5	2																							
			3	27	50																				35		To be filled in when the remuneration is revised.	

Notes.—1. Columns 1 to 6 explain themselves.

2. In column 7 is entered the highest amount levied from the vatan during the 25 years preceding that of the original settlement as per Sálwár Patrak.

3. Columns 8, 9 and 10 show details of land relinquished at the original settlement.

4. Column 11 shows the amount of judi fixed at the original settlement by Captain Wingate. This is the amount of judi levied in the year preceding the settlement.

5. Columns 12, 13 and 14 show details of lands relinquished after the introduction of the original settlement.

6. Columns 15, 16 and 17 show details of land remaining in the vatan after relinquishments made at and after the original settlement.

7. Column 18 shows the amount of judi leviable on the land remaining in the vatan after relinquishment. In this instance Nos. 1 and 3 bearing assessment Rs. 10 are shown to have been relinquished. Therefore the Mámul Judi as ascertained by the Sálwár Patrak is reduced by that amount.

8. Column 19 shows the difference between the Mámul Judi fixed by Captain Wingate (column 11) and the assessment of the land relinquished since the original settlement (column 14).

9. Column 20 shows the amount appropriated from the vatan at the original settlement for the remuneration of the officiator.

10. Column 21 shows the Nim Judi imposed at the original settlement on the unappropriated vatan emoluments, *i.e.* the profit of the vatan (Government Resolution No. 331, dated 26th January 1860).

11. Column 22 explains itself.

12. Columns 23, 24 and 25 show details, according to revision survey, of the land remaining in the vatan. In this case Survey No. 2 remaining in the vatan is divided into two separate Nos. 1 and 2.

13. Column 26 shows the Mámul Judi "ultimate limit of the Government charge" on the vatan. In this case the highest amount levied from the vatan as per Sálwár Patrak is Rs. 30. From this is deducted the amount of assessment of the lands relinquished at and after the original settlement, viz., Rs. 10 (columns 10 and 14) and the balance Rs. 20 is fixed (column 26) as the Mámul Judi leviable in future.

APPENDIX J.

Statement exhibiting the valuation of existing official lands, and emoluments of the $\frac{\textit{Patels}}{\textit{Kulkarnis}}$ ***(as the case may be) of the Villages of the (name of táluka) Táluka belonging to the (name of district) Collectorate, and the proposed mode of providing the future remuneration of the officiators.***

Consecutive Number.	Name of Village.	Population.	Valuation of Vatan emoluments according to statement for the year received from the Mámlatdár.						Gross Land Revenue of the village determined by Rules 13, 16 and 17 upon which the settlement is to be effected.			Remuneration assigned to officiators according to Rule 12.					Balance of Vatan profit after deducting the sum shown in Column 17 from that shown in Column 7.
			Value of Inám lands according to Revision Survey.				Cash hitherto paid from Treasury less the amount taken from Vatan profit to make up scale allowance.	Total Vatan emoluments being totals of Columns 7 and 8.	Gross Land Revenue of the village for the year (see Rule 13).	*Add* under Rule 17, the sum by which the assessment of arable lands under cultivation falls short of five-sixth of the assessment on all arable lands.	Total of Columns 10 and 11 being the sum on which the remuneration (as per Columns 13—16) of the officiator is to be calculated.	Scale allowance of officiator (Patel Rule 4, Kulkarni Rule 7.)	Fixed allowance Potgi, (Patel Rule 5, Kulkarni Rule 8.)	Contingent allowance (Patel's Rule 5, Chawri Kulkarni's Stationery Rule 9.)	Special allowance to Patel under Rule 6.	Total remuneration of officiator being total of Columns 13—16.	
			Area.	Assessment.	*Deduct* Mámul Judi (Rule 1) payable to Government under Revision Settlement.	Balance of Vatan profit (being difference between the sums shown in Columns 5 and 6).											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Patels.		A. g.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a.	Rs.	Rs. a.	Rs.	Rs. a.	Rs. a.
1	Hadapsar ...	440	13 5	40	5	35	3	38	326	.....	326	10 0	6	6 0	...	22 0	13 0
2	Loni	2,100	38 10	323	23	300	40	340	3,125	75	3,200	62 0	23	23 0	20	128 0	172 9
	Kulkarnis.																
1	Hadapsar ...	440	9 8	33	7	26	8	34	326	.....	326	16 8	10	8 8	...	30 0	...
2	Loni	2,100	67 5	284	4	280	23	303	3,125	75	3,200	124 0	...	8 8	...	132 8	147 8

APPENDIX J—*continued.*

Consecutive Number.	Name of Village.	Additional allowance under Rule 12 to officiator to be made up from balance of profit shown in Column 18.				Mode of providing the amount of remuneration of officiators (Column 23).			Details of balance of Vatan emoluments left after providing remuneration for officiator as per Column 23.			Proposal for disposing of balance of Vatan profits shown in Column 29.			Vatan land how to be entered in the village accounts in future.				
		19	20		21	22		23	24		25	26		27	28		29	30		31		32	33		34	35	36		37		38
		Additional allowance according to Rule 12, Clause 1.	Additional allowance according to Rule 12, Clause 2.		Additional allowance according to Rule 12, Clause 3.	Total additional allowances (Columns 19 and 21).		Total remuneration of officiator, being total of Columns 17 and 22.	Amount taken from Vatan profit (see Column 7).		Amount appropriated from cash allowance (Column 8) to make up the total remuneration as per Column 23.	Total of Columns 24 and 25.		Cash payable in future from Treasury being difference between sums shown in Columns 23 and 26.	Vatan profit (Column 7) after deducting sum appropriated therefrom as per Column 24.		Cash allowance (Column 8) after deducting amount appropriated therefrom as per Column 25.	Total of Columns 28 and 29.		Mámul half Judi (Rule 26.)		Half Judi now imposed.	Net Vatan profit after deducting the amount of Column 32 from that of Column 28.		Area.	Assessment.	*Deduct* Net Vatan profit (Column 33) omitting fractions.		Balance to be paid to Government as Judi being total of Columns 6, 24 and 32 omitting fractions.		Remarks.
			Rs. a.			Rs. a.		Rs. a.	Rs. a.		Rs. a.	Rs. a.			Rs. a.		Rs. a.	Rs. a.		Rs. a.		Rs. a.	Rs. a.		A. g.	Rs.	Rs. a.		Rs. a.		
	Patels.																													
1	Hadupsar ...	...	...		...	...		22 0	22 0		...	22 0		...	13 0		3 0	16 0		5 0		5 0	8 0		13 5	40	8 0		32 0		
2	Loni	...	17 4		...	17 4		145 4	145 4		...	145 4		...	154 12		40 0	194 12		80 0		77 6	77 6		38 10	323	77 4		245 12		
	Kulkarnis.																													
1	Hadupsar ...	...	...		...	...		30 0	26 0		4 0	30 0		...	...		4 0	4 0		3 0		...	...		9 8	33	...		33 0		
2	Loni	...	14 12		...	14 12		147 4	147 4		...	147 4		...	139 12		23 0	155 12		65 0		65 0	67 12		67 5	284	67 12		216 4		

APPENDIX K.

Showing the items taken into account in fixing the amount of "Gross Revenue" (Rule 13 of Appendix G) and the scale of Dharsod applied in fixing the amount of remuneration.*

(*a*) Items included in the Gross Revenue—

1. Government Land Revenue before deducting remissions.
2. Realization from "malai" or alluvial lands.
3. Realization from melon beds.
4. Realization from Government waste lands.
5. Occasional cultivation such as Dhali or Kumri cultivations.
6. Old and New Judi and Nazarána on Inám lands.
7. Hadola cess.
8. Mamul scale and half Judi on Watan lands of village officers.
9. Sale proceeds of fruit trees.
10. Sale proceeds of the droppings of cattle.
11. Sale proceeds of Government waste or grazing lands.
12. Judi levied on the lands of useless village servants.
13. Collection from Inám lands under attachment.
14. Ground rent.
15. One year's assessment levied for unauthorized cultivation of land.
16. Annual collection of the ⅔ Judi.
17. Saltpetre ground rent.
18. Sale proceeds from sand and stone quarries under Government Resolution No. 3143 of 15th September 1879.
19. Judi credited to Village Accounts due from the Pargana Watans.
20. Collections from Kuran lands.

(*b*) Items that are not included in the Gross Revenue—

1. Proceeds from lands given for building purposes.
2. Sale proceeds of firewood.
3. Auction sale of occupancy rights.
4. Sale of the right to trees.
5. Payment for commuting the annual Judi cess and "Nazarána."
6. Amount recovered as arrears of revenue.
7. Fine levied for unauthorized appropriation of land.
8. Sale proceeds of fruits, leaves, &c.
9. Sale of the right of "bagsheri" lands.
10. Judi on cash payments.

* *Vide* Rule 17 of Appendix G.

11. Payment for commuting the ⅔ Judi cess.
12. Auction scale of salt-lands.
13. Judi credited to Táluka Accounts from Pargana Watan lands.
14. Fee realized from iron furnaces.

(*c*) In calculating the remuneration of village officers the rule adopted for eliminating fractions of a rupee is to drop entirely any fraction below 4 annas. Fractions above 4 annas are treated as follows :—

From 0-4-1 to 0-12-1 takes 8 annas

From 0-12-1 to 1-4-0 takes 1 rupee.

The system may be illustrated thus—

26-4-0 becomes 26-0-0

26-4-1 to 26-12-0 become 26-8-0

26-12-1 to 27-4-0 become 27-0-0

and so on.

APPENDIX A.

ELLIS' RULES.

In February 1862, Mr. Morgan, the then Collector of Thána, made a reference to the Revenue Commissioner on the subject of the right to trees in the surveyed districts. Mr. Ellis, the then Revenue Commissioner of the Northern Division, replied to this reference in his letter No. 2545, dated 13th October 1862. This letter is important as it embodies what are known as the Ellis Rules which took the place of Rules II, X and XI of the Joint Rules in Thána. It is therefore quoted here *in extenso*. In reply to Mr. Morgan's letter * No. 238 of 4th February last, I have the honour to state that after careful consideration of the subject in all its bearings, I am of opinion that the following rules should guide you in disposing of the right to trees in surveyed lands.

* Regarding the rights to trees in surveyed districts.

2. It is hardly necessary to premise that the rules of the Survey Joint Report in regard to trees in the Deccan have not been applied to the Konkan.

3. The main principle to be kept in view is that Government should withdraw as much as possible from interference with a rayat's holding, and in order to do so all the existing rights of Government in trees should be abandoned, except when maintained for the conservation of timber. Whenever the rights of Government are worth disposing of for money, the value should be taken once for all, and future interference abandoned.

4. The trees may be divided into three classes :—

I.—Fruit Trees.

(1) When the produce or a share of the produce has been annually received by Government.

(2) When the whole produce has been enjoyed by others.

In the latter case no interference is called for. In the former case the Government right should be offered to the holder of the land at a maximum of 10 years' purchase calculated on the average receipts and a lower price should be offered according to the age and condition of the trees. If the offer be refused by the holder of the land, the right should be put up to auction and sold to the highest bidder. If Government have hitherto shared the produce with a private individual, it will make no difference, as of course, only the Government right will be disposed of.

II.—Teak and Black-wood Trees.

(1) In reserved numbers to be carefully preserved, and to be in charge of the Conservator of Forests.

(2) In other than reserved numbers—

(*a*) When the trees are numerous, to be specially entered in the records as forest rights reserved.

(*b*) When the trees are thin and few, to be offered to the holder of the land at a valuation, and if refused, the trees to be cut down and sold. In either case the proceeds to be credited to the Forest Department.

III.—Jungle trees of all other kinds.

(1) On reserved forest numbers, to remain under the Conservator of Forests.

(2) Trees on the side of, or close to, a road to be preserved as hitherto.

(3) On all other lands, to be given up *gratis* to the occupants of the lands.

5. In future, on application for the occupancy of waste numbers, the trees on the land will be sold with the right of occupancy.

6. Wherever there are, in *bágáyat* lands, trees of which the annual produce has hitherto been separately brought to account, the trees will be given up gratis to the occupants, if the said produce has been taken into account in fixing the assessment; otherwise the trees will be disposed of once for all according to the foregoing rules.

7. Whenever trees are disposed of to an actual occupant, the Collector may allow the price to be paid by instalments, but the instalments should not exceed four in number, nor extend over a longer period than one year, unless the amount exceed Rs. 150, in which case two years may be allowed. When the trees are sold by auction, the payment should be immediate.

APPENDIX B.

(RIGHTS TO TREES IN OCCUPIED LANDS IN THÁNA.)

Turning to the settlement reports, the several orders issued by the Survey Department to the *Mámlatdárs* and a memorandum which has been carefully drawn up by Mr. Ebden, C. S., we find that the rights to trees in occupied lands in Thána, including the allotted *varkas* numbers, were disposed of at the Survey Settlements as described below:—

Karjat.—Joint Rules promulgated by Colonel Francis with modification of Rule X, reserving trees under conservation of Forest Department. Government Resolution No. 9094 of 1885, passed on a reference from the Kolába District, has since limited the reservation to the trees specified in section 40 of Land Revenue Code, that is, teak and blackwood.

Kalyán.—No distinct orders about trees were passed. Joint Rules were printed by order of Government in 1861 and promulgated in the táluka. It is presumed that the Joint Rules were made applicable without modification.

Murbád.—No orders traceable. In his No. 371 of 1862 Colonel Francis refers to Joint Rules as being in force in Murbád.

Bhiwndi.—Colonel Francis in his *Yádi* informed the Mámlatdár that the printed rules—Joint Rules—would follow. They were subsequently promulgated in the táluka.

Sálsette.—No orders traceable. Mr. Bell, First Assistant Collector, in December 1861 raised the question of ownership of trees in Sálsette *varkas* numbers. Colonel Francis considered Joint Rule XI applicable. The Collector, however, appears to have taken a different view. He stated (No. 238, dated 4th February 1862) that Joint Rules relating to trees were not applicable to the Konkan and Government rights should be maintained. It is believed the Joint Rules were promulgated in the táluka.

Bassein.—Same as Bhiwndi.

Máhim.—No orders traceable. The disposal of the rights of Government under Ellis' Rules appears to have been effected by the Survey Officers simultaneously with the settlement.

Umbergáv Peta.—No orders traceable. In 1882 Government decided that the provisions made at the Dáhánu settlement applied to Umbergáv, but the order has been lately rescinded (*vide* Government Resolution No. 2345, dated 25th March 1886) and it has been ruled that the occupied *varkas* lands in the *peta* should be treated in respect of the trees growing on them under paragraph 1 of section 40 of Bombay Act V of 1879. Government observe that the Collector reported in 1868 that the rights to trees in *málki* numbers in the Umbergáv *peta*, which was settled in 1863-64, were disposed of under Ellis' Rules. With regard to later *varkas* allotments which were recommended by the Commissioner, N. D., to be distinguished from the old *málki* numbers, Government have asked the Commissioner to explain the special conditions on which they have been assigned, and in case no such conditions have been imposed, to explain why he (the Commissioner) proposed to exclude these allotments from the operation of the present order.

Sháhápur and Váda.—Excepted from the operation of the Ellis Rules. All trees reserved. Free use for domestic and agricultural purposes of all wood except teak, *tivas* and blackwood. Bamboos allowed for domestic use.

Dáhánu.—Trees in *varkas* reserved, rayats being allowed to cut for domestic and agricultural uses in *varkas* all trees but teak, blackwood and *tivas*. Mr. Ebden in his memorandum states that taking into consideration the provisions of sections 40 and 44 of the Bombay Land Revenue Code and of the rules under the Indian Forest Act, the following general conclusions may be drawn :—

I.—Teak, blackwood and sandalwood belong to Government except in cases where purchase was effected or special concession made by or to individuals, no general concession by clear and express words having been made in respect of these trees.

II.—Fruit trees belong to the occupants unless the produce or share thereof is received by Government, in which case the occupant has option of purchase at a valuation under Government Resolutions Nos. 52 and 535 of 1875.

III.—Junglewood—

(*a*) In Karjat and Khálápur *peta* and Panvel timber trees which are represented by the kinds mentioned in the *Remark Column I*[1] are reserved to Government unless the occupant can show that under Ellis' Rules they have been bought by or specially conceded to him.

(*b*) In Kalyán, Bhiwndi and Bassein the right belongs to the occupant, the Joint Rules having been introduced in an unmodified form.

(*c*) In Murbád and Sálsette the presumption is that the Joint Rules were also introduced in the same unmodified form, these tálukas having been settled concurrently with Kalyán, Bhiwndi and Bassein.

(*d*) In Máhim Ellis' rules having been introduced by the survey officers the presumption is that each case was disposed of under these rules.

(*e*) In Sháhápur, Váda and Mokháda *peta* all trees were reserved, the privilege of use for certain purposes being conceded but not that of cutting for sale or profit.

(*f*) In Dáhánu and Umbergáv *peta* trees in *varkas* only were reserved, the privilege of use for certain purposes being conceded but not that of cutting for sale or profit.

(*g*) In Uran *peta* the Survey Rules of 1869 apply.

[1] Teak, *sisu, aien, khair, hed, nána, dhávda, kalam, asána, bibla, kinjal, jámbu, sivan tivas, koshimb*, and *kinsi*.

APPENDIX C.

CORRESPONDENCE RELATING TO RIGHTS TO TREES IN FORESTS AND WASTE LANDS CONCEDED TO THE PEOPLE AT THE ORIGINAL SURVEY IN THÁNA AND KOLÁBA.

(*Government letter No. 4008, dated 19th May 1884.*)

I am directed to forward for the favour of your opinion on the question raised therein the accompanying papers with the proceedings on the subject, and to communicate the following observations of His Excellency the Governor in Council on the several points discussed in the papers.

2. In the first place the question arises whether the Superintendent of Survey, if he did what the Collector assumes, was authorized to make concessions of the right to cut trees in forest or waste lands. It seems to His Excellency the Governor in Council that the Survey Department is concerned only with the concession of rights to trees as an incident of *occupancy*.

3. The next question is whether if Major Waddington made any distinct concession, it was ratified by Government. Reference is made among the papers to paragraph 9 of Government Resolution No. 3183 of September 5th, 1866, as an authority for the concession, but in the opinion of His Excellency the Governor in Council this paragraph refers to paragraphs 3-5 of Major Francis' report No. 429 of June 27th, 1866, which deals obviously with trees in *rayats' holdings*.

4. His Excellency the Governor in Council further considers that even if such a privilege as is supposed on lands now in protected forest were tacitly recognised by Government in 1866, it was clearly only as a revocable privilege, for the trees in such land are confessedly the property of Government. No right of prescription accrues against Government, and Government are entitled to make such lands protected forest and prohibit the cutting of any class of trees therein.

5. Again, as there were no Imperial Reserves in Kolvan and Dáhánu in 1866, it would appear to be a reasonable construction of the words 'lands set aside as Imperial Forests' that they mean 'lands which may from time to time be set aside.'

6. As in forming an opinion on the legal aspect of the position taken up by the Collector and Commissioner you may require information on two points, viz.:

'(1) Whether any concession was made as supposed with regard to forest and waste land,

'(2) Whether any land other than forest and waste land was notified under section 34 in 1879.'

7. I am to direct your attention as regards the first point to a report by the late Mr. Cordeaux (*vide* preamble of Government Resolution No. 1573, dated 8th March 1882) in which is quoted the following extract taken from the survey settlement notification of the Dáhánu Táluka:—

'The varkas land not having been measured until now, the cultivators used to take for the cultivation of their fields ráb and tahal (material for ash manure) free of assessment. These lands have been measured at the time of the survey and assessment fixed on them, and

the names of those who used to take ráb and tahal from those lands have been entered in the records. *From the jungles of these numbers* the persons in whose names they are entered are at liberty to cut for their subsistence, that is to say, for field and household use, all trees with the exception of teak, blackwood and tivas, but nobody has been given authority to act according to section 40 of the Act or to trade in wood.'

8. The passage above quoted would appear to show the exact extent of the concession which Government meant to convey to occupants under the Kolvan and Dáhánu settlements, and it will be seen from the following passage quoted from Major Waddington's subsequent report on the Dáhánu Táluka that the latter officer himself did not mean to convey the sense put by the Commissioner and Collector on paragraph 8 of his report on the Kolvan Táluka:—

'There is one important subject in which I have to request the orders of Government in connection with this district, namely, whether the right of the people to fell timber on ráb lands should not be restricted to cutting fuel for domestic use, and wood for their houses and agricultural implements. At the time of the settlement of the Kolvan Táluka, the Survey Commissioner, Northern Division, the late Mr. Gordon, then Collector of Thána, and myself, were so strongly impressed with the necessity of checking the wholesale destruction of timber which was then going on, that we took on ourselves the responsibility of forbidding the felling of timber in málki numbers for any purposes besides those enumerated above, and *our proceedings were sanctioned by Government Resolution No. 3183, dated 5th September 1866.*'

'In a district so well wooded as that under report, and which is traversed throughout its length by the B. B. & C. I. Railway, I deemed it of the utmost importance to guard against the destruction of timber, and after consultation with the Survey Commissioner, Northern Division, *I made the same restriction applicable in this táluka as had been imposed in Kolvan.*'

In paragraph 6 of their Resolution No. 2775, dated 11th June 1870, Government approved of these proposals. It is thus clear that the survey settlement went no further than that it allowed to the rayats certain rights to trees in occupied holdings, and that it was never meant to concede to the people any right of cutting wood in protected forest or other waste land.

9. As regards the second question, the following passage occurs in a letter from the Collector of Thána with which he submitted the notifications regarding reserved and protected forests in that district:

'For protected forests we have taken the remainder of the unoccupied unassessed area and included also assessed kuran land. This area comprises second class reserves demarcated by special officers and set aside by the Survey Department as well as land entered in the village registers as 'Gurcharan,' 'Ran Rakshan Gurcharan' (forest in which free grazing is allowed), 'Parigh' (unassessed waste land), 'Khajan' (salt marsh land), so much as has not been taken up for reclamation, and kuran, assessed and unassessed.'

It will thus be seen that no occupied land was included in the area notified as protected forest in 1879.

(Government Resolution No. 7800, dated 1st October 1884, containing the Legal Remembrancer's letter No. 1223, dated 16th September 1884.)

I have the honour to reply to Government letter No. 4008, dated 19th May 1884.

2. The question raised in the correspondence sent to me and herewith returned is whether under the Kolvan and Dáhánu survey settlements a right to cut timber for domestic or agricultural purposes was conceded to any person other than the occupants of land and their inferior holders and whether the concession extended beyond the limits of occupied lands.

3. In reporting on the settlement introduced by him into the Kolvan Táluka (now the Váda and Sháhápur tálukas) Major Waddington, Superintendent of Survey, wrote as follows (*vide* paragraphs 7 and 8 of his report No. 558 of 20th December 1865, Government Selection No. 96, page 416):—

'7. At the time of settlement I set aside the forest reserves in such villages as my local knowledge enabled me to do so; but boundary marks have to be erected, and in those portions of the táluka with which I was not personally acquainted, the Imperial Forest numbers have to be marked off.

'8. The people were informed that they were at liberty to cut firewood and timber for their farming implements and dwellings in any lands except those set aside as Imperial Forests. Teak, blackwood, tivas and bamboo (the people, however, being allowed to cut the latter for domestic purposes) were everywhere reserved to the State. No wood of any kind is to be exported or sold for export.'

Restriction on felling timber.

4. Colonel Francis, the Survey Commissioner, when submitting the above report to Government with his memorandum No. 429 of 27th June 1866, entered into more detail. Referring to paragraph 8 of Major Waddington's report he wrote as follows (Government Selection No. 96, pages 424-5):

'3. Before introducing the settlement, the Superintendent and the undersigned conferred with the Collector (the late Mr. Gordon) as to the expediency of excepting this district from the application of the rules in the Revenue Commissioner's circular* respecting trees in rayats' holdings. It appeared to us that as the lands claimed and marked off as the rayats' ráb holdings contained larger quantities of timber in many cases, it would not be advisable to give over the property in trees unreservedly to the occupant, as enjoined in the rules. It was arranged, therefore, that for agricultural or domestic purposes he should have the free use of any wood in his holding, but that he was restricted from cutting it for purposes of sale.

Paragraph 8.

*No. 2000, dated 17th July 1863.

'4. In a jungle country where the ráb lands are generally interspersed with the forest tracts, as is particularly the case in this district, a departure from the rule seems to be advisable and the arrangement entered into appears to meet the circumstances of the case, for the cultivators will retain their rights in trees on 'ráb' lands, which, as heretofore enjoyed, have been confined to requirements for domestic and agricultural purposes whilst the property in the wood will remain at the disposal of the State.

'5. The cultivators of some villages objected to this arrangement, on the ground that it deprived them of the privilege of selling the wood of their holdings, as enjoyed in the adjoining district of Bhiwndi. It appeared on inquiry that in some cases they had already agreed with wood merchants, on the supposition of the Revenue Commissioner's order being applied, for the sale of wood from their rán land, for considerable sums. The district would thus have been denuded of wood in a few years; whereas the plan proposed, whilst prohibiting its sale for export, is calculated to preserve a supply of it, without depriving the rayats of the rights hitherto exercised in respect to wood. For these reasons, the Survey Commissioner would beg to recommend that the entire táluka be excepted from the circular order alluded to, and managed under the special arrangements herein explained.'

5. The order passed by Government upon this correspondence was as follows (*vide* Government Resolution No. 3183 of 5th September 1866, paragraph 9, Government Selection No. 96, page 433):—

'9. The suggestion for excepting the district, for the present, from the operation of the rules which were sanctioned in Resolution No. 1106, dated March 26, 1864, is approved. Ample liberty seems to have been given to the rayats respecting the cutting of timber by the arrangements of Major Waddington, which do not deprive them of the rights exercised heretofore in respect of wood.'

6. The rules to which reference was made related to 'free grants of wood for agricultural and special purposes.' The Revenue Commissioner's Circular No. 2000 of 17th July 1863 was issued by him to the Collectors of his own division only. It prescribed the purposes for which and the extent to which they should give timber belonging to Government free of charge and laid down that, the grants were to be made from any collection of timber that may be available' and that when no depôt was available, 'the applicants should be allowed permits or passes to cut on their account such trees as may have been marked for cutting, the forest establishment being responsible that the privilege is not abused.' Government in their Resolution No. 1106 of 6th March 1864, paragraph 6, directed that these rules should 'be generally adopted, the wood thus granted being cut from the reserved kinds of timber in the village reserves.'

7. I find it difficult to think that Colonel Francis was aware of the exact scope of the rules he referred to in the margin when he penned the paragraphs of his report quoted above (paragraph 4). It is probable that he meant to refer to the rules contained in the Revenue Commissioner's Circular No. 2545 of 13th October 1862 and not to his other Circular No. 2000 of 17th July 1863. The effect of the order of Government passed upon his recommendation was that in the Kolvan Táluka no free grants were to be made by the Collector from the 'village reserves,' because 'ample liberty had been given to the rayats respecting the cutting of timber by the arrangements of Major Waddington.' So far as regards occupants and their inferior holders this was quite reasonable; but if free grants from village reserves were necessary in tálukas in which all trees except a few reserved ones were given over unrestrictedly to the rayats, it seems to follow that the same grants ought *à fortiori* to have been allowed in a táluka in which the rayats were only granted very restricted rights over the trees in their holdings, and in which non-agriculturists therefore

could obtain nothing. This apparently illogical result is, I think, due to Colonel Francis having quoted, as above suggested, the wrong circular in his report to Government.

8. From Colonel Francis' account of the conference between Major Waddington and the Collector and himself it seems that 'Major Waddington's arrangements' were not intended to do more than limit the right of rayats to trees growing in the lands in their respective occupation, by providing that 'for agricultural or domestic purposes the occupant should have the free use of any wood in his holding, but that he was restricted from cutting it for purposes of sale,' and that 'the property in the wood' should remain 'at the disposal of the State.'

"9. Major Waddington's own statement is that 'the people were informed that they were at liberty to cut firewood and timber for their farming implements and dwellings in any lands except those set aside as Imperial forests.' In using the word 'people,' I do not think Major Waddington meant anybody but the rayats, *i. e.*, the occupants of lands to which his settlement extended. With other people he, as Superintendent of Survey, had no concern and it does not appear that he had any authority to deal with or make any concessions to any people but such occupants. Government also in their Resolution above quoted referred only to the liberty which had been given by Major Waddington's arrangements to 'the rayats' and therefore cannot be deemed to have sanctioned any concessions to other people. But Major Waddington's words also contain another wide expression. He says liberty was given to cut firewood and timber 'in any lands except those set aside as Imperial forests.' He had in the previous paragraph explained that he had himself set aside forest reserves in such villages as his local knowledge enabled him to do so, but that in those portions of the táluka with which he was not personally acquainted, the Imperial forest numbers had still to be marked off. It is evident, therefore, that when he made use of the expression 'lands except those set aside as Imperial forest,' he contemplated some lands being so set aside after the time when he was writing. He meant in fact 'lands not already set aside, or which may not hereafter be set aside as Imperial forests.' Although therefore it may be true, as stated in paragraph 16 of the Conservator Northern Division's No. 2157 of 26th April 1884 that 'there had been no demarcation of forest lands into Imperial and village reserves' in the Kolvan Táluka at the time Major Waddington wrote, I take it that his meaning was that the liberty which he had conceded was not to extend to any land which might be required for Imperial forests in the sense in which he understood that term. The lands which, Colonel Francis said, 'were claimed and marked off as the rayats' ráb-holdings' were, presumably, quite distinct from the land held by Major Waddington to be available for Imperial forests, so that when he spoke of 'lands except those set aside as Imperial forests,' he, probably, was speaking loosely and meant only to indicate rayats' ráb-holdings already in occupation or available for occupation. If, however, it be held, as I think it must be held, that Major Waddington conceded the liberty of cutting firewood and timber to occupants only and to each occupant within his own holding only, the vagueness of his language in specifying the lands to which his concession applied is immaterial because *ex in termini* the concession could not apply to any but occupied lands.

10. The announcements or 'instructions' which Major Waddington actually made on the introduction of the survey settlement in the Kolván

Táluka were, however, reduced by him into writing, and a copy of the same was sent by him on the 10th April 1867 to the Mámlatdár of Váda. According to the translation furnished to Government by the Collector with his memorandum No. 5102 of 24th August 1883 those 'instructions' contained the following passages:

'3. No one has any authority to use in any way such numbers as have been set aside by Government for forest and other purposes. Any one doing so will be liable to punishment under Section 33 of the Act.,

'4. It has been the practice to use free of assessment varkas land which had not hitherto been measured for ráb and tahal used for cultivation of your fields. This land at the time of the measurement, has been marked off into numbers and assessed. The numbers have been entered in the records in the names of the persons who were in the habit of using them for ráb and tahal. Excepting teak, blackwood and building timber which Government shall direct to be reserved in these numbers, the rest out of the forests the occupants having the numbers in their names are at liberty, under Section 40 of the Act, to cut for tahal and for subsistence, *i.e.*, to cut firewood for agricultural and domestic purposes, but no one has any authority to cut and sell trees or trade in them.'

'7. Limits of *ran rakshan* numbers (reserved forest numbers) will in time to come be demarcated when, should it appear necessary to include in those reserved numbers any of the numbers now standing in occupants' names, Government have reserved the right of doing so.'

These extracts appear to me fully to bear out the interpretation which I place upon Major Waddington's report No. 558 of 21st December 1865 (*supra* paragraph 3) and to show that the rights which were conceded by that officer, with the subsequent rectification of Government, extended only to occupied lands and to the holders of those lands.

11. This view is still further confirmed by Major Waddington's remarks upon the Kolvan settlement in paragraph 15 of his report, No. 474 of 14th October 1868, on the introduction of the survey settlement into the Dáhánu Táluka. He wrote:

'15. There is one important subject on which I have to request the orders of Government in connection with this district, namely, whether the right of the people to fell timber on 'ráb' lands should not be restricted to cutting fuel for domestic use, and wood for their houses and agricultural implements. At the time of the settlement of the Kolvan Taluka, the Survey Commissioner, Northern Division, the late Mr. Gordon, then Collector of Thána, and myself, were so strongly impressed with the necessity of checking the wholesale destruction of timber which was then going on, that we took on ourselves the responsibility of forbidding the felling of timber in malki numbers for any purposes other than those enumerated above, and our proceedings were sanctioned by Government Resolution No. 3183 of 5th September 1866.

'In a district so well wooded as that under report, and which is traversed throughout its length by the Bombay Baroda and Central India Railway, I deemed it of the most importance to guard against the

destruction of timber and after consultation with the Survey Commissioner, Northern Division, I made the same restrictions applicable in this district as had been imposed in Kolvan.'

12. The First Assistant Collector, Mr. Trevor, was averse to the extensive reservation of Government rights over trees in occupied numbers in force in Kolvan and now proposed by Major Waddington for Dáhánu, and communicated his opinion to the Collector. But the Collector, Mr. J. W. Robertson, supported the views of the Survey Department. I extract the following passages from his letter No. 13 of 7th January 1869 to the Revenue Commissioner, Northern Division:—

'7. In paragraph 15 Major Waddington urges the advisability of protecting the forest produce on 'málki lands' and restricting the cutting of timber by the rayats to cutting fuel for domestic use, and wood for their houses and agricultural implements. Mr. Trevor is entirely opposed to any such restriction, and advocates the right of felling all timber unreservedly, except the valuable kinds such as teak, blackwood, &c., being granted, and in support of his opinion urges that any such restriction is opposed to the spirit of the rules laid down by Government on the subject.

'8. * * * * The right of Government to reserve all produce, or to hand it over, excepting particular kinds, has at all times been acknowledged, and it no way follows that, because in many instances it has forgone its rights in certain districts over such produce on malki numbers it is *à fortiori* bound to act in a like spirit in districts which preeminently, in every sense of the word, may be said to be forest districts. That such is the case as regards the district under report, nothing more conclusively shows than that of the area under cultivation, which as stated amounts to only 103,297 acres in an area of 470 square miles.

'9. I therefore cannot concur with Mr. Trevor that Government should be actuated by one rule alike for all districts. * * * * In the instance under notice the cultivator is allowed to fell timber for domestic purposes such as firewood, &c., for building his house and for agricultural implement purposes; beyond this, unless it be for barter and sale; I can hardly see what more rights he can desire, as the above must fully and amply meet all his wants in every form and shape.'

13. The Survey Commissioner, Colonel Francis, forwarded this correspondence to Government with his letter No. 437 of 12th May 1869 and made the following observations and recommendations:—

'6. I agree entirely with the Collector in his view of the Superintendent's plan of not conceding to the cultivators of this district the right of sale in the wood in occupied lands, and think it expedient that their usufruct of it should, as proposed, be confined to the requirements for rab, agricultural and fuel purposes. They have hitherto held the varkas lands on these terms, and no one has ever claimed the right of cutting wood for the express purpose of exporting it for sale. Moreover the varkas rate has not been fixed so as to cover the value of the existing supply of wood, but made low, on the contrary, on the consideration of the land being held on the conditions mentioned above.

'7. In the Kolvan Táluka a similar rule was adopted in respect to the property of trees in occupied lands.

* * * * * * *

'8. The plan works well in Kolvan, where it has been productive of the best results, and I strongly recommend its adoption in the district now reported on.'

14. In paragraph 6 of their Resolution No. 2775, dated 11th June 1870, Government approved of the restrictions which had been imposed in the Dáhánu Táluka on the cutting of wood. 'The rayats,' they said, 'will be allowed the utmost freedom in supplying themselves with all they require for their own domestic and agricultural purposes, but they will not be permitted to turn wood-dealers.'

15. These quotations show that the restrictions and concessions extended to the Dáhánu Táluka were precisely the same as were previously extended to the Kolvan Táluka. There is no indication in them of any intention of applying the cancessions to any persons other than the occupants of land or of extending those concessions to any land not in occupation. The only document in connection with either of the two settlements from which such an intention is arguable is Major Waddington's report quoted in my paragraph 3, but the other writings of that officer show clearly that he entertained no such intention.

16. Moreover, as I have already stated, the Survey Department had no concern with any people other than landholders and had no authority, legislative or executive, to bestow any rights over trees in Government waste lands or forests on such people. And as the avowed object of the Survey Department was to *restrict* wood-cutting in these two tálukas it is highly improbable that they would confer rights, unnecessarily, on non-agriculturists.

17. The announcement made by the Survey Superintendent to the rayats of the Dáhánu Táluka at the time of the introduction of the survey was even more explicit than that made in the Kolvan Táluka. In the translation furnished to Government by the Collector with his memorandum No. 5102, dated 24th August 1883, there is the following paragraph:

'4. Varkas lands not having been measured until now, you used to take therefrom free of assessment ráb and tahal (materials for ash-manure) for the cultivation of your fields. These lands have at the survey been marked off into numbers and assessed, and these numbers have been entered in records in the names of those who used to take ráb and tahal therefrom. Persons in whose names the numbers are entered are at liberty to take tahal from the jungles in these numbers, teak, blackwood and tivas excepted, for agricultural purposes and for subsistence, *i.e.*, they are at liberty to cut firewood requisite for agricultural and domestic purposes, but no one has been given permission to act according to section 40 of the Act or to trade (in wood).'

18. On a review of the whole of the correspondence and proceedings I am clearly of opinion that no concessions were made in either of the two tálukas in question to any but occupants (including, as was afterwards held by Government, their inferior holders), and that the concessions made to them applied only to the lands within their respective occupancy.

19. A further question has been raised by the Commissioner as to how far Government should permit their officers to go in preventing the exercise of disputed claims in the forests notified under section 34 of the Forest Act in the interval between now and the time when a Forest Settlement Officer will be able to take up the inquiry into rights in those forests. * * * There is nothing in section 34 of the Forest Act which requires Government to abstain, pending inquiry, from asserting and vindicating their own rights. If the claims are numerous that would be a good reason for appointing a Forest Settlement Officer at the earliest practicable date to inquire into and settle them, but Government are quite justified in preventing waste and destruction being committed by claimants in the meantime. If such claimants are not content to await the investigation of their claims under the Forest Act, the Civil Courts are available to them for the assertion of them at once.

20. I of course do not mean to imply that Government can authoritatively rule that no rights were conceded in forest and waste lands at the introduction of the survey. If rights are claimed before the Forest Settlement Officer, when one is appointed, either in consequence of the concessions made at the time of the Survey Settlement or on any other ground, it will be his duty to inquire into and decide those claims. The views which I submit with regard to the survey settlement are such as may be used before the Forest Settlement Officer or before the appellate authority on behalf of Government for the purpose of refuting claims under that settlement, if any should be brought.

G. R. No. 3998, dated 4th June 1886.

With regard to the Joint Rules, the authors of the Joint Report wrote:—"We wish it to be understood that they should be considered applicable only to the Collectorates above the ghâts." There are on record repeated rulings of Government and of high officers of Government that the rules of the Joint Report were not applied to the Konkan. The Honourable Judges in Pendse's case observed that "the understanding of all Revenue Officers and of the Government itself has always been that the survey rules in regard to trees were never made applicable to the Konkan." In accordance with the advice of the Legal Remembrancer, it is held that Rule 10 of the Joint Rules was never legally introduced into Kolába.

Legal Remembrancer's No. 590, dated 11th May 1886.

The present law as to trees in occupied lands is contained in section 40 of the Land Revenue Code. The first paragraph of that section applies to villages of which the original survey settlement was completed before the passing of the Code and it divides such villages into two classes, namely, (1) those in which the settlement was completed after the passing of Bombay Act I of 1865, and (2) those in which the settlement was completed before the passing of that Act. In the former, the right of Government to *all* trees in unalienated land is to be deemed to have been conceded to the occupant, except reserved trees; in the latter, the same rule applies, but the right of Government to teak, blackwood or sandalwood trees is "not to be deemed to have been conceded, except by clear and express words to that effect."

2. In carrying out the order contained in Government Resolution No. 3906 of 22nd May 1883, whether in the Kolába or any other district, the officer entrusted with the duty will, therefore, have to ascertain whether any trees have been reserved and, in the case of villages of which the survey settlement was completed before the passing of Bombay Act I of 1865, will have to hold that teak, blackwood and sandalwood trees were reserved, unless a clear and exprss order is forthcoming conceding the right of Government to them.

3. The reservation of trees may have been made (*vide* section 40 of the Land Revenue Code) either by Government or by a Survey Officer and in one or other of the following ways (*viz.*) :—

(1) by express order made at or about the time of the settlement;

(2) under a rule or general order in force at the time of the settlement;

(3) by notification made and published at or at any time after such settlement.

4. Orders for the reservation of trees made by Captain Francis, Superintendent of Survey, at or about the time of the introduction of the survey into a táluka, would come under the first of these heads, if such orders were valid, *i. e.*, if they were not contrary to any rule or order of Government in force at the same time.

5. No. 10* of the Joint Rules was *primâ facie* intended to declare the extent to which rights to trees were conceded by Government to holders of "Government fields;" but it may also be regarded as a rule which falls under the second head specified in paragraph 3, inasmuch as its effect was to reserve the right of Government to all the trees in unalienated land if the holder of the land had not been in uninterrupted occupancy of the land for 20 years, or from a period anterior to the age of the trees, or if he had not purchased the trees under No. 2 of the Joint Rules.

* "X. Proprietors of inám, judi and mirás lands having possession of the same have the right of cutting down or otherwise disposing of all trees growing therein, and also holders of Government fields of which they have been in uninterrupted occupancy from a period anterior to the age of the trees, or for a period of twenty years, or who have purchased the trees under the provisions of Rule 2."

6. There exists a difference of opinion as to the intention of the above Rule 10. Mr. Sinclair and some other officers regard it as having laid down a kind of prescription, so that if at any time after the introduction of the survey into a village, a holder of unalienated land completed 20 years of occupancy of his land, the trees then growing therein became his property. From the information supplied by the Commissioner, C. D., with his memorandum to Government No. 918 of 1st March 1886, it seems that this is the view which has been acted on in the Ahmednagar District. Mr. Cooke says the same of the Sátára District, but, as regards the talukas of that district which have been transferred to the Sholápur District, this is shown by Mr. Loch not to be correct. The latter gentleman states that in these tálukas "lists were made at the time of the survey and signed by the Superintendent of the Survey, showing what trees were considered to be private property and what Government property" and that "those then entered as Government property are still considered to belong to Government, though more than twenty years have elapsed." In the Poona, Khándesh and Sholápur Districts,

the twenty years in the Joint Rule 10 are stated to have been taken to mean twenty years prior to the passing of the Joint Rules or prior to the introduction of a survey settlement, which is the view of the intention of the rule supported by the Commissioner, S. D.

7. From the replies received to the Government Circular No. 5070 of 20th December 1865, asking for a statement of the "rules actually in force regarding the right of the occupant to cut trees growing on land held under the survey," it appear that in the districts of Kaládgi, Ahmednagar, Belgaum and Poona, the 20 years' rule was then understood as a prescriptive rule of which occupants could claim the benefit at any time. For the districts of Sátára, Dhárwár and Sholápur the information given in the above replies on this point is not specific.

8. Interpreting the Joint Rule No. 10 judicially, I am of opinion that its intention was to admit an occupant's right to the trees in his holding if he could at any time establish 20 years' continuous occupancy. I am led to this conclusion by the fact that the Joint Rules were not rules for the guidance of survey officers when making a survey settlement, but were rules for "the future administration of the survey settlements," (*vide* paragraph 84 of the Joint Report) *i.e.*, for the guidance of the Collector and his subordinates in determining questions of right and of administration after the Survey Department had done its work. Moreover, the provision as to occupancy "from a period anterior to the age of the trees" occurring in the same Rule (No. 10) seems obviously to have been intended to apply to future as well as past occupancy, and there is no distinction made in the applicability of this provision and of the 20 years' provision.

9. Section 40 of Bombay Act I of 1865 did not affect the Joint Rule 10. It merely provided that in settlements made after the passing of that Act permission to occupy land which had been hitherto unoccupied should be deemed to carry with it a concession of the right of Government to all trees growing on that land which were not then specially reserved. This was a modification of Joint Rule No. 2, but did not touch Joint Rule No. 10.

10. In my opinion, therefore, Joint Rule No. 10 is applicable to all lands included in any survey settlement introduced at a time when, and in a district in which, that rule was in force. The rule seems to have been superseded eventually by rules framed under Bombay Act I of 1865. I am not aware of the exact date of its abrogation.

11. But the rule did not, "by clear and express terms to that effect," concede the right of Government to teak, blackwood and sandalwood trees, and therefore, under Section 40 of the Land Revenue Code, it cannot be held to have conceded the Government right to trees of those descriptions in any lands of which the survey settlement was completed before the 21st January 1865, the date on which Bombay Act I of 1865 became law. In lands of which the survey settlement was completed after the above date, the right of Government to teak, blackwood and sandalwood trees must be held to have been conceded wherever the Joint Rule No. 10 was in force, unless it can be shown that such right was reserved in any of the ways specified in paragraph 3.

12. There still remains the much-contested point whether the Joint Rules were or were not introduced into the Konkan. In Pendse's case this question was the subject of very careful consideration as regards the Khálápur Petha of

the Nasrápur Táluka, the first portion of the Thána District which was surveyed, and the High Court (Melvill and Kemball, JJ.), after stating the evidences *pro* and *con* escaped the necessity of coming to any definite conclusion by holding that "either Rule 10 of the Joint Rules was not legally introduced at all, or it was introduced at all, or it was introduced subject to a modification made in it by Captain Francis," which would bar the plaintiff's right to "the particular trees which he complained that he had been prohibited from cutting." The Court, however, admitted "that the understanding of all Revenue officers and of the Government itself has always been that the survey rules in regard to trees were never made applicable to the Konkan." In the absence, therefore, of any order of Government extending the Joint Rules to the Kolába District, it will, I think, be the wisest course for Government to hold that they were not, or at any rate that Joint Rule 10 was never legally introduced into that district. No doubt there are several unauthorized proceedings and orders of Captain Francis which tend to the conclusion that he proposed to set the rules or some of them in force, either with or without modification, but unless the point is, in respect of any portion of the district, judicially determined against them, I would not advise Government to admit that they are bound by any of those proceedings or orders.

13. The provision of Section 40 of the Land Revenue Code concerning teak, blackwood and sandalwood trees seems, however, to deprive the question whether Joint Rule No. 10 was or was not extended to the Konkan of all practical importance as regards lands of which the survey settlement was completed before the passing of Bombay Act I of 1865.

14. Government Resolution No. 1240 of 28th March 1868 conceding trees on dhára land, was restricted by Government Resolution No. 2095 of 27th May 1868 to dhára land in those portions of the Ratnágiri and Kolába Districts to which Dunlop's proclamation of 1824 applied. The original order was passed in consequence of an adverse decision of the District Court of Ratnágiri, which held that dhárekaris have a proprietary right in their lands. Dunlop's proclamation of 1824 admittedly applied to owners of land and, therefore, wherever it was promulgated Government had clearly renounced all future claim to trees on dhára land. But if it be true that dhárekaris, like mirásdárs, are proprietors of their lands, the right to the trees follows the right to the soil, and the trees must be deemed to belong to them, whether Dunlop's proclamation applies to them or not.

APPENDIX A.

(Referred to in a footnote to para. 6.)

Revenue Survey and Assessment: Exposition of the Policy of Government in regard to —. Protection from Assessment of the increased value of land due to improvements made by the occupant.

No. 2619.

REVENUE DEPARTMENT.

Bombay Castle, 26th March 1884.

RESOLUTION OF GOVERNMENT.

His Excellency in Council desires in this Resolution to state the principles by which the Government regulates its action in regard to that portion of the produce of land which by custom belongs to the State, that is to the public, and forms part of the public revenues devoted to the cost of governing the country.

2. The law is contained in the Bombay Land Revenue Code (Act V of 1879) which repealed and took the place of the Bombay Survey and Settlement Act I of 1865. Under section 214 of Act V of 1879 are framed rules for carrying out the purposes of the Act which after publication have the force of law.

3. By section 69 of Act V the right of Government to mines and mineral products in all unalienated land is expressly reserved wherever it has not become vested in the occupant of such land.

4. Section 37 enacts that "the bed of rivers, streams, nálas, lakes and tanks, and all canals and water-courses, and all standing and flowing water—which are not the property of individuals, or of aggregates of persons legally capable of holding property, and except in so far as any rights of such persons may be established in or over the same, and except as may be otherwise provided in any law for the time being in force, are and are hereby declared to be with all rights in or over the same, or appertaining thereto, the property of Government."

5. Section 55 of Act V gives power to fix rates for the use of water the right to which vests in Government. The Bombay Irrigation Act VII of 1879 gives power to charge rates for the use of canal water. But in these cases the rates are not part of the assessment of land to the ordinary land revenue, the water being such as is capable of treatment as a distinct marketable commodity the property of Government and purchaseable for agricultural uses.

6. These rates being left aside, there remains the assessment of the ordinary land revenue according to the productive quality and inherent advantages of each plot of ground known as a survey number.

7. By section 73 of Act V the right of occupancy of land is declared an heritable and transferable property and by section 68 an occupant under a survey settlement is entitled to the use and occupancy of his land in perpetuity

conditionally on the payment of the amounts due on account of the land revenue for the same. It is manifest then that the security of the tenure depends on the manner in which the assessment of the land revenue is regulated.

8. Section 95 of Act V gives power to the Governor in Council to direct the survey of any land with a view to the settlement of the ordinary land revenue and to declare the assessment fixed for a term of years (section 102). The Governor in Council may (section 106) at any time direct a fresh revenue survey or any operation subsidiary thereto, but the assessments cannot be enhanced until the original term of settlement has expired.

9. At the second or "revision" survey settlement, the assessment fixed at the first or "original" survey settlement may be altered partly by correction of the survey record of measurement and classification, and partly with regard to the increased value of the land from a rise in agricultural profits.

10. When the survey record has been made correct, it remains an authoritative and sufficient standard of the relative value of survey numbers or fields, and the first reason for a revision survey ceases to exist. The second reason is permanent, because agricultural profits are always subject to increase and decrease. But this part of the revision of assessment may be carried out without the employment of a Department of Survey when the survey record is once complete.

11. The completion of the survey record therefore by revision where it is now imperfect is one operation which will improve the position of the survey occupant, by putting an end to such disturbance and uncertainty as are inseparable from the remeasurement and reclassification of soils.

12. Revision has hitherto been undertaken only when an original settlement period expires. If this practice were maintained the operation would be greatly protracted and the highly skilled survey establishments would be dissipated for want of full-time employment. It has therefore been resolved that the completion of the survey record should be carried out at once with the full strength of present establishments, and it is estimated that in this way all field operations of the survey in this Presidency may be completed within a period of eight years. Current settlements will remain unaffected until their term expires, as is stipulated by section 106, Act V: "no enhancement of assessment shall take effect till the expiration of the period previously fixed" for the currency of a settlement by the Governor in Council under section 102.

13. Thus far the duration of revision operations. Next as to their scope. The policy of this Government has always been opposed to the remeasurement and reclassification of land in revision survey beyond what is absolutely necessary to obtain a correct survey record. The Governor in Council has therefore insisted, that, before any reclassification of soil is permitted, the reasons should be fully explained by the Survey Department and that no such operations should be commenced without the express sanction of Government. It has been found however that in some districts a partial or even a complete resurvey and revaluation was inevitable. The reason of this is that in the first years of the Revenue Survey the work was too imperfect to be accepted as a standard. The classification of soils adjudged to be culturable was faulty. The value of the richer soils was under-estimated and that of the poorer soils over-estimated, and the

extremes of the scale were not adjusted to the difference in productive capacity. It was found on revision that to obtain a just standard of relative value it was necessary to raise the better soils and to lower the poorer soils about one class, or 2 annas in the rupee scale. Again, the appreciation of the vast area then lying out of cultivation was rough and indiscriminating, so that large plots of easily cultivable land were thrown into survey numbers and left unassessed under the name of "Pôt-kharáb."

14. Therefore, since the commencement of operations for revision in the Poona District in 1867-68 it has been incumbent on the Government, in the interest of the public revenues, to sanction for each tract brought under revision such extent of revaluation as was proved to be necessary, amounting in some tracts to a partial remeasurement and reclassification and in others to measurement and classification *de novo*. As the early settlements have nearly all expired, the revision is almost complete in those areas in which a virtually new survey was necessary. The work will be in future confined to partial remeasurement and revaluation, and when this is completed, remeasurement and reclassification will cease altogether to be operations attendant on a revision of assessment.

15. Moreover, as the revised survey record is sufficiently correct for the purposes of a standard, His Excellency the Governor in Council has resolved that it shall be accepted as final and not subject to any future general revision. This resolution secures from any further general alteration of the valuation of land for revenue purposes the whole of the Southern Marátha Districts, except a few tálukas, and the greater portion of the Deccan. In the districts of Ratnágiri and Kánara, in which original settlements are still in progress, the work of the survey is sufficiently accurate to admit of the extension of the same guarantee to them. The power of Government to direct a revaluation of soils will therefore be exercised almost solely in the province of Gujarát, the districts of Thána and Kolába, and in Khándesh and Sátára, and in these it is believed that a partial resurvey will suffice.

16. Before leaving this part of the subject it is necessary to speak of the arable land which under the name of "Pôt-kharáb" was included unassessed in survey numbers at the early settlements. This Government has been inclined ever since 1874 to leave the profit of bringing such land into cultivation to the occupant. But it was found that the area thus treated in the early settlements was so large that to forego assessment of it would occasion an unjustifiable sacrifice of the claims of the public revenue. Action in this matter was therefore postponed. But the settlements marked by lavish indifference to Pôt-kharáb have now come under revision. About the year 1854 a more careful system was introduced under the rules of the Joint Report. His Excellency the Governor in Council has therefore resolved that the settlement officers shall in the operations for revision settlement of land originally settled after 1854, as a general principle accept and confirm as exempt from assessment whatever area was entered as Pôt-kharáb in the classification of land at the original settlement. In other words, as a general rule land which, though arable, was at the first survey included in a survey number as unarable and was left unassessed, shall also be left unassessed at the revision settlement for the benefit of the occupant.

17. This concludes the review of the operations proposed for the completion of the survey record. It remains to examine the law and principles by

which the periodic increase of land revenue assessment is regulated, and particularly those which protect from assessment the increased value of land due to improvements made by the occupant.

18. First with regard to the law. Bombay Act I of 1865 contained the following provision :—

> "Section 30.—It shall be lawful for the Governor in Council to direct at any time a fresh survey or classification of soils or revision of assessment, or all or any of these combined, but the assessment so revised shall not take effect till the expiration of the period of previous guarantee given as provided in section 28. Such revised assessment shall be fixed, not with reference to improvements made by the owners or occupants from private capital and resources, during the currency of any settlement under this Act, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce, or facilities of communication."

This section is re-enacted as section 106 of Bombay Act V of 1879 but the following section adds a proviso :—

> "107. Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—
>
> (*a*) With reference to any improvement effected at the cost of Government, or
>
> (*b*) with reference to the value of any natural advantage, when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage, or
>
> (*c*) with reference to any improvement which is the result only of the ordinary operations of husbandry."

19. Attention will now be directed to section 107. The principles which the Governor in Council desires to maintain are—

(1) That enhancements of assessment shall be based on "general considerations" and not on the increase of value in particular fields.

(2) That the occupant shall enjoy the entire profit of improvements made at his own cost.

20. These principles being applied to the interpretation of section 107, it is observed that "reference to general considerations of the value of land" means reference to increased value due to extraneous causes distinct from the result of expenditure of money or labour by the occupant. For instance, a railway which affords a better access to markets is such a cause. Its value may be judged by examining the scale of prices over a long period and noting the proportion of increase which appears to be permanent. Again by obtaining returns of the selling and letting value of land.

21. The rise in value may be due to improvements made by the landlord, in this case the State. Clause (*a*) enacts that such improvements effected at the cost of Government may be considered in fixing a revised assessment.

22. The interpretation of clause (*b*) is more doubtful and will be further considered below.

23. Clause (*c*) was intended to meet the case of *pôt-kharáb* and also would apply to cases where waste land has been assessed at very low rates in order to encourage its cultivation. This latter case however does not occur in Bombay and the clause is of no practical use (to meet it). Another course is taken under rules subsidiary to Act V with

(1) land the bringing of which under the plough "will be attended with large expense";

(2) the reclamation of salt land.

Such lands are given by contract free for a certain term and at the end of it on a rent gradually rising up to the full assessment.

24. So far then in this Presidency the conditions on which assessments are enhanced on revision do not affect the value of improvements made by the occupant. The case of these has now to be considered. In other words, what is the effect of clause (*b*) of section 107 on the assurance given in section 106.

25. His Excellency in Council desires to regulate the action of Government in this matter by the broad principle that the occupant of land pays for the use of all advantages inherent in the soil when he pays the assessment on the land. Among inherent advantages he would include subsoil water and rain water impounded on the land, and he would secure to the occupant altogether free of taxation any increased profit of agriculture obtained by utilizing these advantages through expenditure of labour or capital.

26. His Excellency in Council has no desire to claim any part of such profit for the State either immediately or after a certain term of exemption. There may be provinces where some reservation is necessary, but in the circumstances of Bombay His Excellency in Council is convinced that the material interests of the country will be more truly advanced by laying down a broad principle that the occupant may apply labour and capital to the utilization of all inherent advantages in perfect security that the profits acquired by his labour and capital will never be taxed by the State, than they would by reserving a discretion to tax these profits attended by a feeling of uncertainty when and how they may be taxed. The encouragement of higher cultivation in a fully cultivated province is of infinitely greater public importance than the small prospective increase of the land revenue which may be sacrificed by guaranteeing to the occupant the whole profits of his improvements.

27. This Government has already acted on the broad principle stated above. Wells are the universal and most important means of utilizing inherent advantages. The Government in 1881 issued * a general assurance that section 107 (*b*) of Act V of 1879 is not held applicable to wells constructed at the expense of the owner or occupier of the soil in which they are dug. This rule was in fact partially in force (as a rule for guidance in revising assessments) as early as 1871: it was extended to the whole of the Deccan and Southern Marátha Country in 1874: and was made a rule of general application in 1881.

* Government Resolution No. 6682, dated 10th November 1881.

28. It is clear therefore that as regards the commonest form of agricultural improvement the Government has given complete assurance to any occupant who proposes to construct a well, that the increase of profits resulting from it will not be considered as a ground for increasing the assessment on

revision. If it is argued that this assurance is not in the terms of the law but in an executive order, on the other hand it is to be remembered that the revision settlements made in subjection to it are unalterable for 30 years. It was also notified in 1881 that if any other kind of improvement is contemplated, Government will decide, at the request of an applicant for an improvement loan, whether section 107, clause (*b*), applies to his project or not. The same assurance can of course be obtained if the improvement is made by means of private capital.

29. These executive orders were promulgated at a time when, according to the custom of preceding rulers, old wells existing at the time of the original survey settlements, and in many cases known to be the property of Government, had been subjected to special water assessment. With regard to these it was in 1874 made a rule applicable to the whole of the Deccan and Southern Marátha Country that in the case of old wells constructed before the first settlement, all special water assessment should be abandoned, and only the maximum dry-crop rate should be levied. This rule was made of general application in 1881.

30. These rules are important at the present time in connection with operations for revision of the original settlements in the province of Gujarát which are about to be commenced.

31. His Excellency in Council entirely concurs in the soundness of the principle approved by the Government of Bombay in 1866 and 1868 that the assessment by a light rate of the water-producing qualities of the soil is preferable to the system of assessing highly only such lands as are found to be already supplied with wells. In a Resolution, Revenue Department, of March 27, 1868, the views of the Government were thus expressed :—

Resolution, Revenue Department, No. 2110, June 8, 1866.

> "In regard to special taxation of wells, it is said with truth that water is, like mineral wealth, fairly taxable by the landlord when used by the tenant. His Excellency in Council however considers that the first principle of its taxation should be that which governs our taxation of the land itself, that is the capability of being used rather than the use itself. If water of good quality be easily available near the surface, it is more reasonable to tax such land by a light additional rate, whether the water be used or not, than to lay an oppressively heavy tax on those who expend capital and labour in bringing the water into use."

32. Difficulties were experienced in carrying these views into effect, but the hope was expressed that when the time for a revision settlement should come, means might be found for abandoning the special rates imposed on existing wells. The subject has again been under the consideration of Government and sanction has been given to the adoption in the survey settlement of parts of the Panch Mahâls of the plan of taxing subsoil water advantages by a scarcely noticeable increase of the soil rates on the land possessing such advantages, all special water rates being abandoned. The results of this experiment will form a guide for the introduction of a similar reform in the revised settlements of Gujarát.

33. In the Land Improvement Loans Act of 1883, section 11, it is enacted—

11. When land is improved with the aid of a loan granted under this Act, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land. Provided as follows:—

(1) Where the improvement consists of the reclamation of waste land, or of the irrigation of land assessed at unirrigated rates, the increase may be so taken into account after the expiration of such period as may be fixed by rules to be framed by the Local Government with the approval of the Governor General in Council.

In the debate in Council on this section it was explained that the proviso has regard to such circumstances as those of large tracts in the Punjab, where there is a very large amount of waste land unoccupied and a very sparse population. The land in its unirrigated state is of very little value and is assessed at about one anna per acre, but as soon as water is brought in, it can be assessed at 14 annas or one rupee per acre. But in districts where the land is fully cultivated and where there is a very small margin of waste and a very full population it was held that the section was properly applicable without the proviso. In Bombay provision is made for bringing land into cultivation under special difficulties and for the reclamation of salt lands by agreements or leases under which the land is given for a certain term rent-free, for a further term at a low rate per acre, and is then assessed like other land adjoining. The land when brought up to the level of ordinary cultivation is thus assessed at the ordinary and not at a special rate in pursuance of a contract with the reclaimer. Except in these special circumstances, land is not in this Presidency assessed below the value of its natural advantages because it is waste, and having regard to the policy stated as to wells, His Excellency in Council sees no probability that improvements consisting of "the irrigation of land assessed at unirrigated rates" will at any period be taken into account in estimating the agricultural profits on which an increase of assessment will be based.

34. His Excellency in Council is led by these remarks to consider whether the three clauses of section 107 of the Land Revenue Code, are necessary for the security of the land revenue. Having regard to the power reserved under section 55 to fix rates for the use of the water of streams and tanks which are vested in the Government, and under the Irrigation Act to charge rates for canal water and percolation and leakage rates, to the policy declared with reference to subsoil water drawn from wells, and to the system of reclamation leases described above, His Excellency in Council considers that section 107 or at any rate clauses (*b*) and (*c*) are unprofitable to the land revenue. If in some case, not at once perceptible, an increase of land revenue might be claimed under these clauses without violating any of the pledges given by Government from time to time, and this is very doubtful, His Excellency in Council is satisfied that no such advantage is comparable to the disadvantage of retaining on the Statute book a proviso which is of such doubtful significance as to be capable of discouraging the investment of capital in agriculture. The repeal of section 107 in whole or in part will therefore be taken into consideration.

35. The next point to notice is the limit which Government imposes on the percentage by which the land revenue assessments may be enhanced by the Survey Department on revision.

36. By Resolution, Revenue Department, No. 5739 of October 29, 1874, the following regulations were laid down for certain districts in the Deccan—

1st.—The increase of revenue in the case of a táluka or group of villages brought under the same maximum dry-crop rate shall not exceed 33 per cent.

2nd.—No increase exceeding 66 per cent. should be imposed on a single village without the circumstances of the case being specially reported for the orders of Government.

3rd.—No increase exceeding 100 per cent. shall in like manner be imposed on an individual holding.

It is desirable here to state the principles which should be adopted in dealing with the last description of increases. Putting fraud or obvious error in the calculation of the original assessments out of the question, these excessive increases in individual cases will be found to be due to one of three causes :—

1st.—To the assessment of land which was deducted by the original survey as unarable and unassessed, but nevertheless included within the limits of the original assessed number.

2nd.—To enlargement of the original assessed number by portions of neighbouring lands unassessed at the original settlement having been with or without permission encroached upon by the rayats and cultivated together with the original assessed numbers.

3rd.—To the alterations that have been made (1) by the adoption of a different valuation scale and (2) by putting a higher value on the soils themselves.

As regards the second cause, His Excellency in Council is of opinion that lands so appropriated must be regularly valued and assessed, no matter what increase in assessment may thereby result.

As regards the last cause, it must be borne in mind that the officers employed in the infancy of the survey worked on varying scales of valuation, and that the systems they severally adopted were consequently more or less tentative or experimental. It was not till after the lapse of a few years that the then superintendents of survey were able to fix upon a uniform system of valuation which was subsequently embodied in the Joint Report. However much therefore His Excellency in Council would wish to avoid extreme increases in the assessment on individual holdings, there can be no doubt about the superiority of the Joint Report system, and of the absolute necessity for determining and upholding a classification of soils based as far as possible on correct and uniform data.

It is understood that the Joint Report system was generally adopted a very few years after the introduction of the early assessments, and that consequently no alteration will be required to be made at future revisions. Explanation on this point should, however, be clearly given in future, and also for each future revision in respect to the extent to which it has been found necessary to alter and depart from the classification value originally fixed on the different descriptions of soils. The smallest extent of variation from the old valuation consistent with the principle laid down in the

last paragraph should be permitted, and the greatest care should be taken to keep the valuation of the poorest and lighter soils low.

If the above rules are adhered to, the cases in which the enhancement of the assessment in individual holdings will be found to be in excess of the prescribed limit will probably be very few. In order to prevent excessive individual increases, the fixed standard of valuation must not be abandoned. It will always be optional with Government to remit wholly or in part, or for a particular period, such proportion of the increase in excess of 100 per cent. as may seem necessary; but the correct value of the land must be carefully ascertained on a uniform basis, and the proper assessment thereon duly calculated and recorded.

37. These rules have not been formerly extended beyond the districts for which they were framed. The reason of this is to be found in the imperfection of the measurement and classification done in the earliest years of the survey. The revision of the earliest original settlements has however been effected, and the limits above set forth can now be adopted, as in fact they have been in the revision settlements of the past two years, without injustice to the public interests. His Excellency in Council is therefore now able to direct that these limitations of enhancement shall be observed in the revision of all original settlements of which the term expires after the revenue year 1883-84.

38. His Excellency in Council will state in conclusion the views of Government as to the collection of the land revenue. It is often asserted that the rigid exaction of the land revenue in good and bad seasons is incompatible with the sustained solvency of the rayat. It is however to be noted in the first place that in a revenue settlement everything affecting the security or insecurity of agriculture in the tract under settlement is weighed and the maximum rate of each group of villages is graduated accordingly. No consideration is more potent in the adjustment of rates than the security or insecurity of the crops in the area under settlement. A táluka is often divided into five or six groups for no other reason than the comparative certainty of the rainfall. Thus allowance is made in the assessments for the fluctuations in agricultural returns caused by variations of season by what may be called a standing remission co-extensive with the settlement in favour of the less fortunate tracts. The principle certainly is that the assessments thus carefully adjusted to the average production should be punctually paid. But even in ordinary years the practice stated in the passage * from the Report of the Famine Commission quoted in the margin has been pointed out to the Collector as a guide. And when any agricultural disaster which can be called abnormal occurs, the principle of rigid exaction is unhesitatingly set aside. In recent years, land revenue instalments have in fact been frequently suspended. If it is found possible to collect these instalments in subsequent prosperous years, the advantage attributed to

* With regard to landowners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shown in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that notwithstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is to the public interest to maintain on the land. The interest of the landowner and the interest of the Government, as the chief landlord, are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him because his revenue is in arrear.

rents in kind is secured, *viz.* that the rayat pays when he has wherewith to pay and is excused payment when he has not. If not, the arrears are remitted. If the disaster is serious, remission is sanctioned rather than suspension, and always a careful enquiry into individual cases is held before it is decided whether the suspended land revenue should be collected or remitted. The reason why the subject of remissions is not treated in the Land Revenue Code is that each case is considered by the Government, to whom every agricultural disaster is promptly and fully reported. But in order that the policy of Government may be understood and that the action of the Collectors on such occasions may be uniform, the following rules have been added to the Provincial Famine Code :—

A.—SUSPENSIONS AND REMISSIONS OF LAND REVENUE.

138. When a Collector has clearly ascertained that an abnormal failure of the harvest, causing total or almost total destruction of the crops over a considerable area, is certain, he is authorized to suspend the collection of the next ensuing instalment of land revenue in such area and any subsequent instalment or instalments falling due while the failure continues. The Collector shall forthwith report his proceedings, stating fully the reasons for his order and the extent of its application, with all other particulars, to the Commissioner for the information of Government.

139. The Collector will cause the occupants, whose land revenue is suspended, distinctly to understand that such suspension is provisional only, and that it will be decided after subsequent investigation whether the land revenue suspended will be ultimately remitted or collected.

140. As soon as possible after the failure of the harvest has ceased, the Collector will conduct a careful investigation into the loss of crops sustained by each occupant whose land revenue payment has been suspended, and its effect on his ability to pay the suspended instalments, and will submit to Government through the Commissioner his recommendations for the remission or collection, or partial remission and collection, of the suspended land revenue.

141. In framing his recommendations the Collector will consider whether the loss of harvest in each case has been total or partial, whether the occupant has been left without means or possesses a reserve of means or capital, whether he has lost or preserved his plough cattle and agricultural stock. If the occupant has sub-tenants the Collector should ascertain whether he has recovered his rents from them or remitted them. On these and similar considerations the Collector will decide whether total, partial, or no remission should be recommended.

142. In no case should the Collector apply such pressure to obtain payment as will cause an occupant to sell his plough cattle or agricultural implements, or prevent or retard the resumption of agriculture. The recovery of arrears, if any, should be from a surplus of means after sufficient is allowed for the subsistence of the occupant and his family and the restoration of his position as a revenue payer, and occupants should not be driven to borrow from sávkárs in order to pay arrears.

143. For the payment of arrears of suspended revenue, if ordered, the Collector may fix such instalments, extending over such period, as the circumstances of the occupant may require.

39. The principles stated in this Resolution as to the non-assessment of the value of improvements made by the occupant are as applicable to Sind as to the districts of the Presidency proper. But the course of survey and settlement in Sind has not been parallel with that in the latter districts. The date from which the survey record may be accepted as complete must therefore be placed much later in Sind, or about 1875-76. Again, while the soil assessment can be fixed so as not to require further revision, the water assessment cannot so be fixed. The productive value of land in Sind depends far more on the water-supply than on the quality of the soil, and the water-supply is a factor in the calculation of assessment to which permanency does not yet attach. The water is not an inherent advantage, but one obtained with some uncertainty and variation from without. A large proportion of the assessment is therefore a charge for water made available by external agencies other than the capital or labour of the occupant. A charge for its use might be made at any time, and if the charge is deferred until a revision takes place, the revised rates, which include both soil and water assessment, cannot be restricted by a maximum limit of enhancement applicable to quite different conditions. The comparatively large enhancement in some of the recent revision settlements in Sind is chiefly due to an added charge for the use of increased water-supply of which advantage was taken by occupants during the currency of the previous settlement, but for which nothing extra was paid until the revision took place.

40. His Excellency the Governor in Council has now reviewed the whole of the subject proposed in the first paragraph of this Resolution. The land revenue assessments are based on most careful inductions of all relevant facts. There certainly are difficulties in reaching assurance as to the exact incidence of assessment rates. The attachment of the people to their land qualifies the precision of the test supplied elsewhere by land passing out of cultivation when the rent is high in proportion to that on other land of similar quality. Data of the rents at which land is leased by private persons are not largely available. But as far as they are known they go to prove that the assessments are moderate. The incidence of the land revenue on the gross produce in Bombay was estimated in the Report of the Famine Commission at 7·6 per cent. The crop experiments made in recent years show that it is not in excess of that proportion. The object of this Resolution is to make publicly known the grounds of assurance that the land revenue will not be capriciously or excessively enhanced and that no part of the profits of occupants' improvements will be taken from them in that name. His Excellency in Council believes that this assurance is as complete and that the system as now explained approaches as nearly to a permanent settlement of the State rights as is possible with justice to public interests in a country of which the resources are still far from fully developed.

J. NUGENT,
Secretary to Government.

ACCOMPANIMENT No. 1 TO APPENDIX A.

Revenue Survey and Assessment.

No. 1028.

REVENUE DEPARTMENT.

Bombay Castle, 25th February 1874.

Read again the following papers :—

Letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873—Soliciting, with reference to the revision of settlements in the Southern Marátha Country now about to be commenced, a reconsideration of the orders contained in Government Resolution No. 4050, dated 22nd August 1871, regarding the assessment of well lands.

Memorandum from the Survey and Settlement Commissioner, N. D., No. 2247, dated 5th December 1873—Submitting remarks on the above.

Memorandum from the Revenue Commissioner, S. D., No. 160, dated 15th January 1874—Forwarding the above, and stating that he hopes to submit his views in a few days.

Memorandum by the Survey and Settlement Commissioner, S. D., No. 124, dated 26th January 1874—Stating, in reply to a reference made, that no inconvenience will result from the postponement of a decision on the above question, which has no practical bearing on the revision settlements of this year.

Resolution of Government on the above, No. 520, dated 30th January 1874.

Read also a memorandum from the Revenue Commissioner, S. D., No. 304, dated 27th January 1874—Submitting, as promised in his memorandum of the 15th idem, No. 160, his views on the letter from the Survey and Settlement Commissioner, S. D., No. 1900, dated 17th November 1873.

RESOLUTION.—Colonel Anderson requests that the orders of Government in respect to the revision of the assessment on lands irrigated from wells may be re-considered. He objects to them as involving a needless sacrifice of public revenue.

2. Those orders are—

(1) That in the case of old wells constructed before the first settlement in dry and arid districts, all special water assessment should be abandoned, and the maximum jiráit rate alone levied.

(2) That in the case of new wells constructed subsequent to the first settlement the ordinary dry-crop rate should be imposed without any addition whatever on account of the new wells

3. The question has now been very fully discussed. His Excellency the Governor in Council has no hesitation in re-affirming the second order which has been approved of by the Secretary of State, which has already been productive of good results in encouraging the construction of new wells and which is based on the broad and liberal principle laid down in section 30 of the Survey Act, namely, that improvements made during the currency of a settlement are not to be taxed.

4. The opinions that have been elicited during the course of the present correspondence, convince Government as to the policy and expediency of the first rule. It was intended in the first instance to be applicable to the drier tálukas of the Deccan Collectorates, where the rainfall is, as a rule, light and uncertain. His Excellency the Governor in Council is now pleased to decide that it should be generally adopted in Deccan and Southern Marátha Country, but that the Survey Commisssioners should at their discretion be empowered, in the case of districts where well irrigation has been carried on on an extensive scale, to impose an assessment which should in no case exceed a well assessment previously levied.

5. Búrkis of permanent construction are to be treated as wells. There is no objection to the plan which Colonel Anderson states he has adopted of classing at a higher rate land within a certain distance from a stream from which water can be obtained by means of a búrki. The same principle may be adopted in the case of land which is found to derive benefit from its proximity to a tank. This should form part of the regular process of classification, in order that it may be tested by the Classing Assistants in the same manner as other classification returns.

(Signed) E. JAMES,
for Chief Secretary to Government.

ACCOMPANIMENT No. 2 TO APPENDIX A.

Advances.

No. 6682.

REVENUE DEPARTMENT.

Bombay Castle, 10th November 1881.

Submitting the report called for by Government Resolution No. 1389 of 8th March 1881 on extract, section 3, Chapter IV, of the Report of the Indian Famine Commission, Pt. II, regarding Government loan to facilitate land improvement.

Letter from the Commissioner in Sind, No. 2202, dated 18th June 1881.
Joint letter from the Commissioners, Central, Southern and Northern Divisions and the Survey and Settlement Commissioner, No. 2725, dated 28th September 1881.
Note by the Commissioner, N. D.

RESOLUTION.—Government are unable to see that any discouragement to improvments made by private capital need be caused by section 107, clause (*b*) of the Land Revenue Code. Government are competent at any time to declare how they interpret that clause and to notify that it will not be held to apply to any particular class of improvements. Government are now prepared to give a general assurance that clause (*b*) will not be applied to wells dug at the expense of the owner or occupier of the soil. In the same way in any other specific case, Government will decide at the request of an applicant for an improvement loan, whether the clause applies to the project or not. Government are also willing to give general application to the two rules as to wells in force in the Deccan and Southern Marátha Country (Nairne's Hand-book, page 158-9). The Survey Commissioner may prepare a notification in accordance with the above views and report whether any modification in the way of greater liberality or security is called for.

(Signed) J. MONTEATH,
Acting Under Secretary to Government.

ACCOMPANIMENT No. 3 TO APPENDIX A.

No. 8989.

REVENUE DEPARTMENT.

Bombay Castle, 7th December 1883.

Read again the following correspondence :—

Letter from the Government of India, Revenue and Agricultural Department, No. 539 R., dated 15th May 1883, and enclosures.

The Government of India have recently been in communication with the Secretary of State regarding the principles on which future revisions of land revenue assessments should be made in Northern India, and the Secretary of State has suggested, in giving his assent to the general principles which the Viceroy in Council advocated, that the Government of Bombay should be addressed with a view to ascertaining whether similar principles *mutatis mutandis* might not be applied in the rayatwári districts of Southern India. I am accordingly instructed to forward copy of a letter recently addressed to the Government of the North-Western Provinces, in which these principles are formulated. There is much in that letter which is wholly inapplicable to the state of things in Bombay, but on the other hand, one at least of the leading principles therein inculcated has for years past been an accepted feature of the Bombay system; in other respects the Government of India thinks that the explanation of the principles which underlie the relations of the revenue-payers to the State will be found not to be fundamentally at variance with the Bombay system. I am to enquire if, in the opinion of His Excellency the Governor in Council, the more extended application of them to the Bombay revenue system is considered practicable or expedient. The objects which the Government of India has in view are to avoid as far as possible the harassment and expense inseparable from re-survey and re-classification of soil, at every recurring re-settlement, to give the revenue-payer a means of estimating beforehand with tolerable accuracy what his enhanced revenue should be, and with this object limiting enhancements to the three grounds of rise in prices, additional cultivation, and improvements made at Government expense. It is not supposed that the detailed method of applying these principles, which is suggested in paragraphs 16 to 30 of the letter to the North-Western Provinces Government, will be found applicable to Bombay, but a consideration of these paragraphs may suggest other methods more applicable to that Province, and will at all events render portions of this letter more easily intelligible.

2. There has been much in the correspondence which of late years has passed between the Government of Bombay, Her Majesty's Secretary of State and the Government of India, which has led the Government of India to think that the Bombay Government will, on some of the question which come under discussion in the letter to the North-Western Provinces hold similar views to those of the Government of India. His Excellency in Council is constrained to admit that proposals made by Sir Philip Wodehouse, of which the main object was to remove the annoyance of the

re-measurement and re-classification of land, received some check in consequence of the objections raised by the Government of India itself to an important part of his recommendations. But since the date of the correspondence on the subject, which ended with letter No. 7046, dated 15th December 1875, from the Bombay Government, so much light has been thrown upon the circumstances of the Bombay assessments by the full and clear reports of Colonel Anderson, Mr. Stewart, and other officers engaged in the settlement of the land revenue in the Presidency, that the Government of India is able to revert to the proposals of 1874 with some confidence that the principles therein contained will be found in many respects to agree with those now put forward by the Government of India. On the main point indeed, as has been already implied, the Bombay scheme of 1874 and that included in the present letter to the North-Western Provinces agree entirely; *viz.*, in the desire to do away with the troubles, difficulties, and expense of re-measuring and re-classifying land.

Sir P. Wodehouse appears to have desired to concede to the proprietors of land the whole of the assets realized from that part of the cultivated area of each survey number which at the time of assessment had not been recorded as under cultivation. This at least seems to have been the proposal for districts assessed after 1848. The Government of India would now ask whether the Government of Bombay would be inclined to renew this suggestion with such modifications as may now seem desirable.

3. A good deal of correspondence has arisen in regard to the burthen of enhancement imposed at the time of re-settlement in some of the Bombay districts. The Government of India does not, in referring to it, now wish to enter into any discussion on this part of the subject, but desires merely to ask whether in the case of those districts in which it is impossible to resign the enhanced revenue due to the extensive cultivation of land (known it is believed as *pôt kharáb*) which was not included in settlements before 1848 in the assessable area, it would not in the opinion of the Bombay Government be desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment.

4. The most important question connected with the proposals of the enclosed letter is that of eliminating the process of re-valuing the land. The Government of India would ask, first, whether it may be understood that in those districts, if any in which the increment due to the cultivation of *pôt kharáb* can be resigned, no new valuation of the soil will be necessary, and that the existing revenues can be accepted as the initial revenues; and secondly, whether any date can be selected in regard to which it must be accepted that all assessments made previous to it were of such a nature as to require a new valuation in their case, but not in the case of districts assessed after that date? The anxiety of the Government of India to avoid the re-classification of soils under all circumstances where it is possible to do so will not escape the attention of the Government of Bombay, and its views on this question will, it is hoped, receive earnest consideration at its hands. The Viceroy in Council trusts, indeed, that some definite programme may be found possible under which the revenues of a certain number of districts may at once be accepted as initial revenues which can

in future only be enhanced on certain well-defined grounds such as those given in paragraph 13 of the enclosed letter.

5. Finally, the Government of India wishes to make some allusion to the position of those tracts of which the produce is so precarious as to prevent the offer of a fixed and uniform assessment from possessing the advantages which in normal tracts it possesses. In connection with this matter it invites attention to the Resolution No. 58R.,* dated 12th October 1882, on suspensions and remissions in Northern India. It might perhaps be found desirable to adopt a system of collecting revenue in such tracts which may include an acknowledged and definite system of suspensions and remissions. The great object in laying down rules, however elastic they may be, for suspensions and remissions, is to establish the principle as a definite and integral portion of the Revenue Code, which will not be dependent on the varying views of individual revenue officers or even of successive Governments. It is understood that in practice suspensions and remissions are now freely resorted to, especially since 1877, but it seems desirable that an element, on which in certain tracts the security of the Bombay revenue system depends so largely, should so far as the condition permit, be reduced to a system, and take an acknowledged and prominent place in the rules by which the revenue officers of the Province are guided.

* Copy follows.

6. The Government of India without asking at the present moment for anything like a detailed reply as to the method by which the principles above referred to can be applied to Bombay, would be glad to receive an early expression of the opinion of the Bombay Government as to their general applicability in whole or in part to the Revenue system of the Presidency.

Letter from the Government of Bombay, Revenue Department, to the Government of India, No. 6340, dated 27th August 1883, and accompaniment.

I am instructed to reply to your letter No. 539R. of the 15th May.

2. I am to say that His Excellency the Governor in Council is in entire accord with the Government of India on the general principles enunciated in your letter and its enclosures: he considers that those principles are generally applicable to the revenue system in this Presidency and he has directed me in this letter to explain how and with what modifications of existing arrangements they may be adopted.

3. Before addressing the Government of India on this important subject, His Excellency in Council desired to avail himself of the knowledge and experience of the Commissioner of Survey. Mr. Stewart has furnished an able review of the present position of settlement operations in Bombay with suggestions for a modification of plan to meet the views of the Government of India. A copy of his letter is enclosed and I am to say that His Excellency the Governor in Council concurs in almost every point in the opinions and proposals which it contains.

4. The object of the Government of India is to reduce and abridge as far as is practicale the annoyance, expense and uncertainty inseparable from the re-survey and re-classification of soil, and to enable the revenue-payer

to forecast with tolerable accuracy what a future enhancement of revenue will be by clearly defining and limiting the grounds on which such enhancement will be based.

5. There is, as you remark in your letter, a great difference in the method of revenue settlement pursued in the North-Western Provinces and this Presidency respectively. In the former a revenue settlement is made on mixed considerations of what the landholder's assets are and what they might be, and the object is to assess for a fixed term a lump revenue payment on the estate or village. In Bombay the work of the Survey Department proper is to prepare a complete record of the correct areas of fields, and the relative value of each as measured by the return obtained from its cultivation. This survey record does not in itself settle the Government land revenue due on the field, but supplies a scale for adjusting it equitably according to the quality and advantages of the land. The object of our measurement and classification of soils is thus distinct from the assessment and variation of revenue rates, and is attained when the survey record is accurate and complete enough to be finally accepted as guaranteeing the relative fairness of any rates which it is decided to impose. At the same time, as the relative value of every field has to be distinctly estimated, it is clear that the operation must be as scientific as possible and the necessity of revising the rough and uneven work of the early years of the survey is explained.

6. Mr. Stewart has given (paras. 16 to 21) an estimate of the field operations still necessary before the survey recorded can be accepted as complete according to these views. When these operations are finished, the record will remain as an authoritative and sufficient standard of relative values by which assessment may be adjusted to each field through calculations made in the Collector's office. The work remaining to be done is, not much; but if the correction of the survey record in each táluka or group is, as at present, deferred until the current settlement expires, it will be protracted into the next century, while the existing highly skilled establishments will be dissipated for want of full-time employment. Mr. Stewart therefore proposes that the completion of the survey record should be carried out at once with the full strength of present establishments and expects that in this case all field operations in the Presidency may be completed within a period of eight years. Current settlements will not of course be altered until their term expires and it will be necessary to explain carefully to the landholders under unexpired guarantees what the object of the operations is. I am to say that His Excellency in Council entirely concurs in this proposal and believes that it will commend itself to His Excellency the Viceroy in Council as in complete concordance with the policy approved by the Government of India.

7. I am next to advert to the question asked by the Government of India, whether the Government of Bombay is now inclined to renew, with such modifications as may seem desirable, the concession proposed by the Government of Sir P. Wodehouse in 1874, that land which, though arable, was included in a survey number as unarable and unassessed at the original settlement, should at the revision settlement be again left unassessed for the benefit of the occupant. I am to say that His Excellency in Council considers that this concession if granted absolutely as proposed in 1874, would have resulted in unnecessary loss of revenue, regard being had to the quality of the survey record as then unrevised in some of the districts first surveyed. But

position is now different, and this Government is prepared to sanction the concession as a general principle in tálukas and groups the soils of which were classified subsequent to the year A. D. 1854. This subject is discussed in paragraphs 13-15 of Mr. Stewart's letter. As Mr. Stewart observes, this decision of Government on the future treatment of *pót kharáb* removes the necessity for the progressive increments of revenue suggested in the 3rd paragraph of your letter.

8. Having now considered the questions connected with the formation of the survey record, I am next to proceed to those which relate to revision and enhancement of land revenue assessments.

9. I am to observe that the consideration on which a scheme has been framed for fixing "initial revenues" in the North-Western Provinces are not existent in this Presidency. The survey record will, when once complete, be always available for the purposes of periodic revisions; it will be decided on the statistical information collected for the purpose what the rate of enhancement should be, and when "revised maximum rates" have thus been determined, the revised assessment of each field will be worked out from the survey record. It is therefore only necessary to advert to the grounds on which enhancements should be based.

10. The grounds of enhancement according to the existing law in this Presidency are set forth in section 106 of the Land Revenue Code * which enacts as follows:—

* Bombay Act V. of 1879.

> A revised assessment shall be fixed, not with reference to improvements made from private capital and resources of the currency of any settlement, but with reference to general considerations of the value of land, whether as to soil or situation, prices of produce or facilities of communication.

And the proviso is added (section 107)—

> Nothing in the last preceding section shall be held to prevent a revised assessment being fixed—
>
> (*a*) with reference to any improvement effected at the cost of Government; or
>
> (*b*) with reference to the value of any natural advantages when the improvement effected from private capital and resources consists only in having created the means of utilizing such advantage; or
>
> (*c*) with reference to any improvement which is the result only of the ordinary operations of husbandry.

11. With regard to water advantages (section 55) the Governor in Council may authorize the Collector or the officer in charge of a survey, or such other officer as he deems fit, to fix such rates as he may from time to time deem fit to sanction, for the use by landholders and other persons of water the right to which vests in Government, and (section 2, Bombay Act VII. of 1879) in respect of which no rate is leviable under the Bombay Irrigation Act of 1879. The Irrigation Act empowers the Governor in Council (section 44) to levy rates for canal water. These provisions relate to the use of river or canal water. The officer in charge of a survey when assessing land is also empowered (section 101) in the case of lands used for purposes of agriculture

alone, to place his assessment either directly on the land, or in the form of a rate or cess on the means of irrigation if these are not already rated under section 44 of the Irrigation Act.

12. With reference to the power taken to assess wells I am to say that it is now a rule of general application that in the case of old well constructed before the original settlement no special water assessment is imposed, but the lands under them are assessed within the highest dry-crop rate for the village. And in the case of new wells constructed since the original settlement and during the first settlement period, no addition is made to the assessment on account of them, and the profits earned by them are left entirely to the occupant. And some uneasiness having been expressed by occupants as to the bearing of section 107 (*b*) on the construction of wells, it was declared in Government Resolution No. 6682, dated 10th November 1881, that wells are not considered by Government to be improvements such as under that clause will be taxed in making revised assessments.

13. It is evident from what has now been said that when the survey record is completed, a general enhancement of revenue on revision can be based on hardly anything else than a general increase in the profits of agriculture resulting from a general rise in prices, or a local increase resulting from a better market secured by new roads or railways constructed at the public cost.

14. I am to say that His Excellency in Council entirely concurs that a rise in prices of the common produce of India should be used with great caution as a measure of the enhancement of land revenue. Fluctuations in prices are periodically caused by the alternation of short and abundant harvests and by the inflation and contraction of trade in some exportable product, and these cannot be foreseen. It may be hoped that when the country is better protected from famine, railways and roads are more generally distributed, and the export trade has obtained a stronger hold on foreign markets, the oscillations in agricultural profits will be less marked. In the meantime it is not easy to formulate a rule of proportions between revenue enhancements and prices.

15. Mr. Stewart has suggested (para. 27) that it may not be expedient in the interest of the existing peasant occupants of Bombay to reduce to very precise and narrow limits the declared grounds on which alone the Government will increase its land revenue demand. The Government of India will propably not concur that uncertainty should be retained in the definition of these grounds after it has ceased to be necessary, because it acts as deterrent on the money-lending class, who might be inspired by certainty of assessment to supplant the present holders of the land. Anything which may operate to hold back capital from agriculture is an evil. But while the reasons for enhancement tend to merge into the one general ground of a substantial increase in agricultural profits, I am to say that His Excellency in Council would not recommend until the survey record is complete any change in the principles of revision laid down in the Land Revenue Code.

16. I am finally to refer to your remarks on the subject of suspensions and remissions. Mr. Stewart (paras. 28-30) has pointed out and illustrated the fact that it is an important part of the survey valuation of land to make full allowance in the assessment rates for the uncertainty of the harvest in tracts where the rainfall is irregular. The system provides relief for ordinary or partial failures of harvest by what is in fact a standing remission. This relief

is embodied in the Survey record and operates mechanically and independently of "the varying views of individual Revenue officers or even of successive Governments." Remissions on a large scale are therefore properly limited to exceptional calamities, such as a visitation of locusts, famine, agricultural depression caused by bad seasons following famine. The reason why rules have not been formulated for such remissions in this Presidency is that, the occasions being exceptional, the facts are always reported at once for the special orders of the Government, and I am to say that His Excellency in Council believes that it may be claimed for the Bombay revenue system that no failure is probable in the conveyance of timely information to the Government. In these circumstances formulas are not needed for the guidance of Government. But His Excellency in Council is willing to believe that it may be an advantage to the district officer to be in possession of a clear and simple statement of the policy of the Government on the whole subject of suspensions and remissions. In regard to ordinary years there is some reason to think that the Collectors, in following the processes of the Land Revenue Code for the recovery of revenue, may lose sight of the sound views stated in the passage of the report of the Famine Commission quoted in the margin. And in seasons of exceptional distress some rules of action may be a useful guide to uniformity in the Collectors' recommendations of suspension and remissions. I am to say that His Excellency in Council therefore proposes to refer this subject for the consideration of the Committee which has lately been appointed for the preparation of a Provincial Famine Code, and to decide on their report what instructions it is advisable to issue.

With regard to landowners or rayats who fall into difficulties in ordinary years, we do not consider that any radical change in the prevailing method of revenue collection is needed, though a reasonable indulgence may well be shown in a few exceptional cases of individual misfortune. The Collector should understand that Government looks to him to manage its estate to the best advantage, and that notwithstanding the general principle of the settlement he is entrusted with discretion to postpone the demand in the case of persons whom it is to the public interest to maintain on the land. The interest of the landowner and the interest of the Government, as the chief landlord, are identical, and it should be understood that the Collector is not to sacrifice a good tenant to the principle of the settlement by rigidly selling him up and ejecting him because his revenue is in arrear.

17. I am to say in conclusion that as Mr. Ozanne has now taken up the appointment of Provincial Director of Agriculture, steps will at once be taken to organize under his direction, in co-operation with the Survey Commissioner,* "a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, and to record from year to year the statistical information which has to be considered at the time of revising the rates."

*Mr. Stewart's para. 17.

18. His Excellency in Council desires me to say that he will be glad to receive an expression of the opinion of His Excellency the Viceroy in Council on the views stated in this letter before action is taken to carry them into effect.

Letter from the Survey and Settlement Commissioner, No. 1360, dated 27th June 1883, referred to in the foregoing letter from the Government of Bombay.

I have the honour to acknowledge the receipt of your memorandum No. 4414, dated 11th instant, forwarding for my opinion a letter from the Secretary to the Government of India, Revenue and Agricultural Department, dated

15th May 1883, in which the Government of Bombay is asked to consider and report as to the extent to which certain principles laid down for the guidance of the Government of the North-West Provinces in future revisions of assessment can be made applicable to this Presidency.

2. The two main principles which the Government of India's letter is intended to inculcate may be briefly stated as follows :

1st.—That to avoid the trouble, annoyance and expense under the present system of revision of assessments, the process of re-valuation of land should be eliminated in future from the scheme of land assessment. Or in other words that the agricultural value of the land having been once ascertained with tolerable accuracy, that value should be taken as the basis for future adjustment.

2nd—That the future assessments of land revenue should be arranged under such rules and in such a manner as will enable the proprietors of land to forecast with tolerable precision and without official aid the enhancement of revenue to which they will in future be subject, so that an element of certainty of assessment may be to some extent introduced into the settlement.

3. With regard to these two principles I think I may safely say that the first is one which is thoroughly accepted in the Bombay system of settlement and has been fully recognized and expressed in the orders of Government for several years past, and that although the second principle has not yet been fully developed as part of the settlement system in this Presidency, a considerable step towards its realization has been made by the legal restrictions on enhancement of assessment in revision provided in the Land Revenue Code and by the limits which have been placed on revenue enhancements by the orders of Government in 1874. Although it may be open to doubt whether under the rayatwári system of Bombay a certainty of the future range of assessment will be altogether favourable to the interests of the rayats themselves, as distinguished from the capitalists who are rapidly acquiring their lands, there is nothing in the Bombay system itself which will stand in the way of the carrying out of the wishes of the Government of India, if it be decided that the time is ripe for the introduction of this principle in its entirety.

4. The subject of the re-measurement of land in this Presidency is so closely connected with that of re-classification as an operation of revision that the absence of reference to it in the letter to the Government of the North-West Provinces may excite some surprise. The reason, however, is that in the North-West Provinces the whole area surveyed for the original settlements between 1833 and 1844 has been already brought under one revision of rates, and the original measurements and maps have been altered and corrected up to a comparatively late date; whereas in this Presidency we have been and are still engaged in reviewing, and in many instances re-doing, the old work which cannot be fully accepted as accurate. And not only have the whole of the original measurements in the North-West Provinces been once revised in the ordinary course, but the later surveys have been carried out by the costly Imperial cadastral agency, which must supply all the data for a settlement on the broad basis of that of the North-West Provinces in a form which could scarcely be improved upon. It must be clearly kept in view, therefore, that the Government of India, in

laying down principles for the observance of the Government of the North-West Provinces, is alluding to an approaching revision of an already revised valuation, while the operations in progress in this Presidency are directed to the carrying out of a first revision only.

5. Between the valuation and appraisement of land which forms an integral part of the North-West system in its latest development and the minute classification of soils in the Bombay Presidency, there is a very great difference both in the method of procedure and in the objects aimed at. In the North-West the valuation of the soils is performed by the settlement officer on a simple inspection of the fields of each village, his object being to group the lands into homogeneous areas according to their distance from the village and the natural and artificial qualities of their soil. To the areas so classified average rent rates calculated on very minute local enquiries and local examination of accounts and records are applied, and on a percentage of the total rental so arrived at, the Government revenue of the estate is fixed. The classes of soils employed for this operation are so few and simple that it is impossible to think that this part of land valuation is that which causes trouble and annoyance to the people. It is much more likely that the elaborate local inquiries and researches of the settlement officer to ascertain actual rent rates, or to estimate average rent rates when actual rents cannot be ascertained, are the real cause of harassment and vexation. Under the Bombay system no enquiries of the latter kind are required to be made in the village, and if re-valuation of soils is alleged to cause harassment and annoyance to the people, it must be shown to be caused by the single technical operation of re-classification in the field, which is the only one of which the individual rayat has any cognizance. I am inclined to believe that much of the odium which has attached itself to revision operations in Upper India on account of the inquisitorial nature of the local enquiries into rents and the scrutiny of accounts and records involved in the appraisement of the land has been saddled on the Bombay system from an idea that the process of the valuation of the soil must be somewhat similar. In paragraphs 22 to 30 of my report on future operations in Khándesh, No. 1714, dated 3rd September 1882, I have taken occasion to combat the main charges levelled against us under this head. But my object in bringing to notice the vast difference in the two processes is not to continue a discussion on this question nor to gainsay the fact that the re-classification of lands is a thing to be avoided as far as possible, but to show that although the Government of the North-West Provinces, in settling for the revenue with holders of villages and large estates, may be able to accept a land valuation of "tolerable accuracy" as the basis of their assessments, the Government of Bombay, in settling for the payment of revenue with individual rayats, many of whom are small holders, cannot afford to stay its hand in the matter of re-classification of the soils until it is assured that the standard of classification is thoroughly fair and equal and that each holding or recognized parcel of a holding has been subjected to an intelligent estimate of its relative productiveness.

6. The classification of soils in the Bombay Presidency differs in the first instance from that of the North-West Provinces in being an operation wholly apart from the duties of the settlement officer. It is a duty preceding settlement performed by a special agency, and is as detailed and technical as the soil-classification of the North-West is broad and general in its aims.

Each survey field or subordinate survey field (pôt number) is classed separately on its own merits by digging to ascertain depth and careful analysis of soil, and the average classification arrived at is expressed in fractions of a rupee according to a prescribed valuation scale. Beyond recording the distance of the field from the village, which is an important point as affecting the facility of obtaining manure and such facts as may be necessary regarding irrigation and tree-growth, the functions of the Bombay soil-classifier end here. I may mention that it has been the practice hitherto for the classer during his stay in the village to record facts regarding population and live stock; but I have recommended that even this duty should be discontinued.

7. Although the classification valuation of the field itself is no guide in deciding the pitch of the rates of assessment, it is however the great factor by which the incidence of the assessment on each field is graduated. When the maximum rate, *i.e.* the rent charge considered applicable to the best, or what is technically termed 16-anna soil, is decided for a village or group of villages, the assessment per acre of the lower classed fields is decided at once by the proportion their valuation in annas bears to 16 annas. The necessity of a careful and accurate field classification cannot therefore be too highly estimated. If the classification is relatively fair and equal, periodical enhancements of the maximum rates may be made upon its basis only without any hesitation; if on the other hand it is unequal and ill-balanced, every successive application of an enhancement will add to excessive rating on the one hand or undue leniency on the other. A good classification in itself will not prevent the imposition of too high or too low an assessment, but it is a complete safeguard against relative inequality in assessment. Moreover, if over-assessment is caused by a too high pitch of the maximum rates, the mistake can be remedied with no appreciable expense by a lowering of the rate and the application of the classification thereto; but when relative over-assessment is caused by an unequal classification, there is no remedy for it but an expensive course of field operations.

8. The above remarks will, I think, tend to show what a much greater stake is involved in the field-to-field classification of Bombay than in that portion of the land valuation in the North-West Provinces which is connected with the distinguishing of soils. In fixing the lump revenue to be paid by village community or a zamindár, some little roughness in the classification of the lands under the main heads of soil will not ordinarily be perceptible; and if the valuation of one portion of the estate is somewhat low, a high valuation of another portion may counterbalance the effect. But this is not possible in the case of the small parcels of land on which the settlement is made in Bombay, where no "tolerably accurate" classification will suffice. It is essential to obtain as accurate a classification once for all as is possible with the experienced agency and supervising staff which we now possess.

9. From the earliest period of the present Bombay system of settlement it has been a fundamental principle that no form of assessment can be suitable to the rayatwári tenure, unless founded upon a close examination of soils. The conclusion arrived at by the Government of India, after reviewing the progress of settlements in the North-West Provinces in paragraph 7 of their letter, are substantially those which have been formulated and accepted by the exponents of the system in this Presidency for upwards of forty years past. It is possible that, as a corollary of the views now expressed by the Government of India, the system of land classification in

this Presidency would be considered too minute an attempt to obtain an exact valuation of agricultural land; but the time has apparently passed for a modification of the system when, with the exception of four tálukas, the entire area of the Presidency has been so treated, and when fair progress has been made to revise the oldest portion of the work.

10. It may be asked why, if such a detailed examination of the soils has once been made, it should be necessary to do all or any of the work over again. The answer to this is that when the first districts were settled, the processes and standards of classification varied in all parts of the Presidency, and the scales adopted for valuation were for many years purely tentative and experimental. Native classers had to be slowly and painfully trained to a proper discrimination of the qualities and defects of the various kinds of soil. Owing to the almost certain sacrifice of revenue which at first attended the operations of the settlement officers, funds were scantily allotted, and the controlling staff was insufficient for proper and systematical test. It has been found hitherto in revising the old work that, when compared with the standard which has been adoped in recent settlements, and which has remained fairly constant, there is a serious under-estimation of the value of the richer soils and a corresponding over-estimation of the poor soils. In most districts hitherto entirely re-classed or partly re-classed with a view to adjustment, it has been found that to obtain a true relative valuation the better soils have had to be put up and the poorer soils lowered about one class, or 2 annas in the rupee scale. An undue lowering by one class of the value of a 16-anna field is equivalent to a loss to the revenue of 12½ per cent. on that field, but it is a much more serious consideration that the over-valuation of a 4-anna field to even half that extent will produce a relative over-assessment of 25 per cent.

11. Various reasons have been given for the faulty standard of the old classers. It has been suggested that as the country at the time of the early settlement was in a very impoverished condition and the best lands were lying waste on account of the weight of the previous assessment, there was a special object in keeping the valuation of such soils low, in order to tempt their re-cultivation. It is certain that the poorer soils were those which were at that time under the most constant cultivation, and their well-tilled appearance, in contrast with the good soils which were untilled and overgrown with weeds, may have had much to do with the relative error which is found in all the old classifications. However this may be, the fault is gradually found to decrease as districts were reached in which cultivation had become more general, while after the great rise in value of land in 1862 to 1865 there appears to have been a re-action towards a rather over-valuation of the better classes of soil. For about the last 10 years only has the standard which now prevails been consistently followed. It has been adopted by general consensus of opinion among the most experienced classing officers, many of whom had witnessed every stage in the development of the system, and is believed to give as true a relative valuation of all classes of soils as can be reasonably expected. To such perfection have our experienced classers been trained in its use, that the average difference between the original classification and test is usually less than 6 pies.

12. It is not only on account of the faulty standard of classification of culturable soils that the necessity has arisen for revising the old classifications, but on account of the lax system which obtained in distinguishing the

culturable from the unculturable portion of a survey field. I have on several former occasions explained how large parcels of really culturable land came to be thrown into survey numbers under the head of "pôt kharáb." The practice was chiefly prevalent in those surveys conducted before 1850—the year in which the Joint Report Rules were finally published—but it was not for some time after that a close examination was made of those portions of a survey number which were out of tilth to ascertain their productive capabilities. The facilities for this lax system were, however, much narrowed when the subdivision of the land into fields according to the principles of the Joint Report became general. In the large survey fields which existed before that time, often from 60 to 200 acres in area, there was a temptation to laxity which could not exist when the maximum size of survey field came to be fixed at about 30 acres only.

13. In paragraphs 2, 3 and 4 of the Government of India's letter, three important questions are asked:

1st.—Whether the Government of Bombay is prepared to renew the suggestion made in para. 7 of Government Resolution No. 5739, dated 29th October 1874, that the same area of land shall upon revision be deducted from each number as unassessed ("pôt kharáb") as was allowed at the original settlement.

2nd.—Whether, if the Government of Bombay considers it impossible to resign the enhanced revenue due to the cultivation of "pôt kharáb," it would not appear desirable to make the enhancement progressive in all cases in which the increment of revenue bears a high proportion to the former assessment.

3rd.—Whether any date can be selected in regard to which it may be accepted that all assessments made subsequent to it are of such a nature as to require no new valuation of soils.

14. As regards the first question, I consider that the time has now arrived when steps may be safely and equitably taken to meet the wishes of the Government of India. Owing to the great reduction in the area of the survey field and the close and detailed inspection of each field which the Joint Report inculcated, the opportunity for the classers to slur over the examination of the fields became much diminished, while the development of the survey system and the increase of the controlling staff rendered the test and general supervision of the work year by year more efficient. There are very strong indications now that we are approaching the revision of valuations made at a time when land was only entered as "pôt kharáb" because it was really unfit for cultivation, and if we go on assessing such land much longer, we shall be running a risk of taxing improvements of a nature over and beyond the ordinary operations of husbandry. A step, therefore, which in 1874 would have resulted in giving large areas of land to persons wholly unentitled to them at a mere quit-rent, seems now to be very advisable on broad principles of justice, and the cancelled orders of 1874 may, I think, with great advantage and without any appreciable sacrifice of revenue be repeated in 1884. I only refer, of course, to the general principle involved, as some modification of the rule may be necessary in practice to meet cases where land was entered as "pôt kharáb" for reasons other than because it was believed to be uncultivable, as in cases where land was formerly covered with buildings now removed, or was used as a burial ground now abandoned, or formed the bed of a nála which has now silted up, and so on.

15. If the above concession is made regarding "pôt kharáb," I do not consider that it will be necessary or advisable to confuse the simple system of collections now in force by treating enhancements arising from its assessment in an exceptional way. The time when increases of revenue on account of assessment of "pôt kharáb" were really appreciable has all but past, and in the early settled districts, such as Násik and Ahmednagar, where the system was most lax, the enhancements on this account have already been levied for several years in full. Some of the profits which have been proved to have accrued to holders of survey fields owing to the wholesale inclusion of "pôt kharáb" in their occupancies, which they could deal with as they chose for the period of settlement, are so vast that but little sympathy can be felt for them if all their cultivable land is now assessed at a fair and moderate share of its estimated rental.

16. The third question of the Government of India must be treated in connection with the subject of re-measurement, as that operation is usually followed by a certain amount of re-valuation of land. I will endeavour, as far as a very careful study of the question will permit me, to forecast the amount of re-measurement and re-classification which must be performed by this Department before we have a sound basis upon which the revenues to be accepted as initial revenues can be confidently founded.

17. In discussing this question I will take it for granted that with the formation in this Presidency of an Agricultural Department early attention will be directed to the organization of a competent staff, whose duties will be to keep the village maps up to date, to correct from time to time the field registers, to divide occupancies, when necessary, and to record from year to year the statistical information which has to be considered at the time of revising the rates. The absence of such a staff at present is one of the weakest points of our system, and the ealier it is provided and set to work in all settled districts the less will be the review of the measurements and valuations, which will have to be made when the time for each revision comes round.

18. The districts of this Presidency may be considered in three distinct classes:—

1st.—Those in which a revision of rates has been carried out or is now being carried out.

2nd.—Those in which the original settlement has not yet expired.

3rd.—Those which are now being settled for the first time.

In the first category come the Deccan districts of Poona, Sholápur, Násik, and Ahmednagar and the Southern Marátha Collectorates of Dhárwár, Kaládgi and Belgaum. In the Dhárwár Collectorate the revised rates have been completely introduced; in all the other Collectorates there is some little work remaining to make the revision complete, but in the course of two more seasons the whole area of these districts will have been brought under the field operations sanctioned by Government as necessary previous to revision of rates. In the second category come the five districts of the province of Gujarát, the Konkan districts of Thána and Kolába, and the districts of Khándesh and Sátára. The third class comprises the districts of Ratnágiri and Kánara, of which small portions still remain to be surveyed for the purpose of original settlement.

19. In the districts comprised in the first class the operations of re-measurement and re-classification have been in some cases total, and in other

cases partial, but the work on the whole has been, and is being, so completely and carefully carried out, that there can be no objection for Government to declare that the valuation of the soil should be accepted without any future re-doing for the purpose of revenue settlement. But much, of course, depends on whether a competent staff of trained hands is at once employed to ascertain and make up to date all corrections and alterations necessary in the village maps and records.

20. Regarding the districts of the second class I find myself unable to give the same general guarantee, although much trouble in field operations may be saved by the early organization of the staff alluded to above. In Khándesh the old survey and soil valuation was admittedly partial and imperfect, the early reports clearly contemplating that deficiencies should be made good at the conclusion of the first period of settlement. In the earlier settled portions of Thána and Kolába the only attempts at accuracy made were with regard to the lands cultivated with rice and rabi crops, the varkas and hill lands being very roughly measured, and their area computed in a manner which would not now be tolerated. In the five Collectorates of Gujarát the measurements were from the beginning conducted with greater care, the level character of the country being favourable to accuracy; but the early measurements and the classification of rice and garden lands in Ahmedabad and Kaira will require a partial re-doing and some operations will be necessary throughout the province to divide clubbed occupancies, so as to comply with the law as contained in Rule 55 of the Rules under section 214 of the Land Revenue Code. In the district of Sátára both measurement and soil valuation have been comparatively carefully conducted throughout, and although it may be advisable to make partial test of the work to be sure that it is up to the standard of excellence now aimed at, the operations will, it is hoped, be comparatively insignificant and inexpensive. Finally, I have every hope that the field operations for original settlements which have been, or which are now being, carried out in the Ratnágiri and Kánara Collectorates, will be found to be so detailed in their nature, and so generally accurate in all material points, that revised rates may be introduced upon their basis with ease and confidence.

21. I will endeavour to show in a tabular form the forecast which I venture to make regarding the extent of field operations which will be requisite in future revision settlements:—

No.	District.	Under what description of Settlement.	Duration of operations for existing settlement.		Operations necessary at future revision of rates.	Remarks.
			From	To		
1	Ahmedabad ...	Original ...	1851	1863	Partial re-measurement, Re-classification of rice and all irrigable lands.	
2	Kaira	Do. ...	1857	1868	Do.	Re-measurement chiefly necessary to break up clubbed occupancies.
3	Surat	Do. ...	1859	1873	Do.	
4	Broach	Do. ...	1863	1877	Do.	
5	Panch Mahâls...	Do. ...	1865	1882	Do. in first settled tálukas only.	
6	Khándesh ...	Do. ..	1854	1870	Partial re-measurement and re-classification throughout.	Original survey only partial. Revision operations commenced in one táluka as sanctioned by Government Resolution No. 6592, dated 23rd September 1882.

APPENDIX A. TO CHAP. XXI.—EXEMPTION FROM TAXATION OF IMPROVEMENTS. xxix

No.	District.	Under what description of Settlement.	Duration of operations for existing settlement.		Operations necessary at future revision of rates.	Remarks.
			From	To		
7	Násik	Partly revised...	1871	Unfinished.	None	One táluka only remains unrevised; operations in progress.
8	Ahmednagar ...	Do. ...	1876	Do. ...	Do.	Field operations towards revision completed in three-fourths of the district.
9	Poona	Do. ...	1867	Do. ...	Do.	Revision field operations in two remaining tálukas sanctioned and in progress.
10	Sholápur ...	Do. ...	1872	Do. ...	Do.	Two tálukas remaining, of which original rates not yet expired.
11	Sátára	Original ...	1855	1864	Partial re-measurement and re-classification throughout.	
12	Belgaum ...	Partly revised..	1879	Unfinished.	None	Field operations towards revision completed in three-fourths of the district.
13	Dhárwár ...	Revised ...	1874	1880	Do.	
14	Kaládgi ...	Partly revised...	1874	Unfinished.	Do.	Revised field operations completed.
15	Thána	Original ...	1854	1867	Partial re-measurement and re-classification.	Revision operations just commenced in one táluka as sanctioned by Government Resolution No. 8263, dated 25th November 1882.
16	Kolába... ...	Do. ...	1854	1867	Do. ...	
17	Ratnágiri ...	Partly settled original.	1866	Unfinished.	None	Field operations nearly complete.
18	Kánara... ...	Do. ...	1863	Do. ...	Do.	Field operations complete, except in one táluka.

22. It will be seen from the above table that in all districts in which revision operations will take place after this date it is expected that there will be no general re-measurement and re-classification at all. The operations will be confined to partial re-measurement and re-classification, no step towards which is under existing orders taken without the express concurrence of Government. After the partial measures necessary to place the work on a satisfactory footing re-measurement and re-classification will cease altogether to be operations attendant on a revision of rates.

23. In paras. 16 to 19 of the letter to the Government of the North-West Provinces I observe that, independently of the fact whether the period of existing settlements has expired or not, it is urged upon that Government that in all adequately assessed districts the existing revenue should be taken as the initial revenue upon which future adjustments on revision shall be directly based. Also that in districts in which the existing revenues are not considered to be adequate, fair revenues should be fixed without delay for adoption as the initial revenues, and that in districts where the necessary data are not available initial revenues should be ascertained as soon as possible after the required survey and valuation. It seems to me that we may to some extent adopt the principle here advocated as a part of our programme. It is not necessary that in Bombay we should at once fix certain revenues to be adopted at future revisions as the initial revenues of the tract: all that we require is an accurate initial valuation of the land field by field which may be accepted as the basis of our revenues in future revisions. If we once have a good valuation of each field, the assessment can be fixed at any time on whatever maximum rate may be considered suitable. I would

propose that, instead of waiting until the period of original settlement expires in each táluka of a district, we should proceed at once to review the work over the whole remaining area of the Presidency, so as once for all to secure a correct initial field valuation. The great advantages of so doing will be that there will be no temporary stoppage of the work of the Department, the duty will be performed by the present staff which has attained a pitch of excellence in surveying and soil-valuing which no new staff could ever hope to attain, and instead of the remaining work being done at straggling periods and with reduced establishments until well into the next century, as will be the case if we are to await the expiration of each settlement, every thing that is necessary for future revisions may be performed with the present survey establishments kept up to their full strength within a period of about 8 years. In this way considerable waste of resources and expense will be avoided, as a fluctuating strength of establishments often leads to the keeping on of superior officers from absolute inability to replace them, should the necessity for their services arise. If the method I propose be adopted, this Department from the Survey Commissioner down to the lowest grade of measurer will be fully and actively employed for a certain number of years, and an early date can be confidently looked forward to when the necessity for keeping up an expensive staff of surveyors and land-valuators will no longer exist.

24. In para. 1 of your endorsement forwarding this correspondence, I am asked whether after field operations are placed upon a satisfactory basis there will be any necessity for a separate Settlement Department, and, if so, what will be its duties at a revision. On this point I am of opinion that the need for a separate Settlement Department will cease with the need for surveyors and classers. By the time re-measurement and re-classification have been finally completed the most difficult and intricate revision settlements will have been effected in the usual course by this Department, and the complete and detailed records which are prepared at every settlement will be made over to the Revenue authorities. For those districts which may then remain to be revised, complete registers showing the classification-valuation of each field will be duly prepared and handed over. With these records at hand, the future operation of revising the rates in the one case and of working out the assessments in the other, when the time comes to use the new classification, will be perfectly simple. The only operation which is not stereotyped is that of fixing the revised maximum rates to be applied to the various groups of villages. But recommendations on this head might be made by the Collector of the district, who should forward through the Commissioner of the Division complete statistical information bearing on those points which are to be specially considered at a revision of assessments. When Government have decided the percentage enhancement which circumstances warrant, the rates for each field could be worked out in a wonderfully short time by a small staff of trained kárkuns attached to the Agricultural Department. So admirably adapted are the records of the Bombay Survey for all requirements of revision, that if I were directed to advance the assessment of a large group of villages by a certain percentage, I could have the assessment of each field worked out in my own office and recorded with all the necessary detail, and with great precision, by a mere handful of kárkuns in the course of a few days.

25. Having considered the first point as to how we can arrange the programme of future operation so as to eliminate from it re-measurement

and re-classification, I now proceed to consider the second point raised by the Government of India as to how we can introduce into future settlements that element of certainty upon which so much stress is laid. The scheme proposed for the North-West Provinces aims at the attainment of this object by restricting the grounds upon which an increase on revision may be made to the following three considerations :—

(1) Increase of area under cultivation.

(2) Rise in prices.

(3) Increase in produce due to improvements effected at Government expense.

It is also proposed to limit the amount of enhancement which may be made on the one ground of rise in prices.

26. If this scheme were applied to the Bombay system I do not think it would effect any very radical change in the principles upon which the revised assessments are now fixed, although it would to some extent prevent the differentiating of the maximum rates of groups of villages with reference to any striking changes in their situation as regards new markets and roads and the opening out of railway communication. The first ground of increased assessment referred to by the Government of India would not operate in Bombay to cause an enhancement on revision, because under the system applied to waste land an immediate revenue is obtained and credited in the accounts upon all additional area brought under cultivation. In the North-West Provinces, on the other hand, where the estate-holder enjoys the fruits of any land within his estate which he may bring under cultivation for the period of the settlement, on condition that it is assessed to the revenue on the expiration thereof, the enhancement of revenue on this account at a revision must be a considerable item. The question of prices is, of course, the most important of all the considerations which sway the settlement officer in proposing a Bombay revised settlement, and it may be said that the general considerations which are enumerated in the Code are simply collateral ones upon which hinges the main question, *viz.*, what proportion of the rise in values to which they have contributed should be added to the Government revenue. The third point is fully provided for in section 107 of the Land Revenue Code, and is, of course, an indispensable consideration in the revision of rates.

27. If it be conceded that certainty of assessment to some extent will be an improvement in our present system, that the fixing of these three considerations as the only grounds for enhancement of assessment will conduce to the attainment of that object, and that a certain sacrifice of prospective revenue may be made to ensure it, I see no real difficulties in the way of adopting the proposal. But it would be well before taking this step to consider whether this plan, which has approved itself to the Government of India with a special view to the zamindári system of the North-West, is a desirable element in a system which deals with individual rayats holding small parcels of land, and the majority of whom are totally uneducated and unintelligent. It appears to me that the sacrifice we would make by tying our hands to attain this end might prove to be fruitless of advantage to those whose interests are really sought to be promoted. The business-like zamindár of the North-West or the intelligent heads of a village community with whom the revenue is settled may be enabled to peep into the future and

to obtain an insight into their future liabilities, but there is very little likelihood that the average Bombay rayat will be able to avail himself of the facility for another generation at least. There is great reason to fear, moreover, that by binding ourselves down to re-assess upon grounds which may be readily discounted, we shall be putting into the hands of the capitalist or money-lender one more weapon against the ignorant rayat and will be supplying him with an advantage for which his keen intellect will very soon find a use. I have already alluded to this subject in much the same terms in paragraph 29 of my report to the Secretary to Government, Revenue Department, No. 1714, dated 3rd September 1882. For my own part I would prefer to see the present general considerations retained in our rules for fixing revised assessments until the standard of intelligence among the rayats is very considerably higher.

28. I have only to notice one more point, and that is the desire of the Government of India that the question of remissions and suspensions of revenue in years of failure of crops should be introduced into our Land Revenue Code as an integral part of our system of revenue collection. I have very carefully perused the circular of the Government of India, No. 58-R, dated 12th October 1882, and have given its contents much thought and attention. It is admitted therein (paragraph 5) that in Bombay "the principles underlying the proposals which it contains already to a greater or less extent form part of the settlement system," but I would go farther than this and say that there is not a single point raised by the Government of India with a view to the carrying out of these principles in the collection of revenue in the provinces under its direct control, which is not more fully and even more carefully considered and worked out in the preliminary operation of settling the revenue in this Presidency. In this process every subject affecting the security or insecurity of the tract as regards rainfall and crops is weighed, and the maximum rate of every group of villages is graduated accordingly. The whole efforts of the Survey and Settlement Department, from the first operations of measurement to the final duty of proposing revenue rates, are directed to collecting information regarding the climate and its effect on the produce of the soil. The Assistant Superintendent who measures the land, the officer who follows him to classify it, and the Superintendent and Survey Commissioner who supervise the operations, have the most ample opportunities for recording every peculiarity of climate, and when proposals for rating are made, it will be found that there is no greater reason for differentiation of the rates than the security or insecurity of the crops in the area under settlement. It is a common thing to find a single táluka divided into five or six groups; for no other reason except certainty or uncertainty of rainfall, and of all the considerations upon which rates are fixed this is unquestionably the most fully discussed and the most important. If the point were to be in any way neglected, the whole system of settlement in the Bombay Presidency would be at once shaken to its very depths. It is probable that the great variations of climate in the Bombay Presidency, especially in the belts of country between the Western Ghâts and the plains of Central India, have tended to attract more attention to this subject in the process of settlement than in any other part of India.

29. Instances to show the extent to which climatic differences affect the maximum rates are not difficult to find. Let us take the district of Sátára which stretches from the Ghâts inland for a distance of about 75

miles. In the western villages where the rainfall is heavy and seasonable, the maximum dry-crop rate is as high as Rs. 3-0-0 ; while in the most eastern villages the prevailing maximum rate is only Re. 0-15-0. For this great distinction there is no reason, but that in the one case good seasons are fairly frequent, while in the other they cannot be depended upon. Take again the instances of Indápur, the most easterly táluka of the Poona District, and Sávda, which holds the same position in the Khándesh Collectorate. The situation of these tálukas with regard to the sea coast and the Ghâts is fairly similar. They differ but little in the matter of soils, both containing a considerable area of the best soil of the 1st order classed at 16 annas. This soil in Indápur is rated on revision principles at Re. 1 per acre only, while in Khándesh it bears an original settlement rate of Rs. 2-6-0. As both tálukas are intersected by the railway and have excellent roads and markets for the disposal of produce, there is not a pin to choose between them in these respects. But the great difference in the maximum rate which regulates the assessment of all classes of land is caused by the fact that whereas Indápur is a district which possesses a capricious climate, Sávda is situated in a part of the country which for some hidden reasons has a particularly steady rainfall. The revenue rates fixed for Indápur admittedly contemplate only one good year in three, and allow for a bad one in the same period, while the rates in Sávda are pitched on a tolerable certainty of a fair annual crop. If our system were such as to rate lands in Indápur and in Sávda upon their possibilities of production, instead of as now on their probabilities, then the necessity of allowing for remissions and suspensions in the former would be paramount. The effect of a rule which would bind a Revenue officer to allow remissions in a district like Indápur every time there was a crop below a certain average, would simply be to pile concession upon concession on exactly the same grounds and to diminish still further an already very attenuated rent-charge.

30. While I am respectfully of opinion that any addition in this direction to our methods of revenue collection would be a work of supererogation and would be nothing less than admitting that a fundamental principle of our system had not been sufficiently observed in fixing the assessments, there remains the question of how to deal with abnormal or "catastrophic failures" which are apart from the constantly recurring agricultural ills of the district and beyond the ken of the Settlement Officer. Although in districts of capricious rainfall normal failures are recognized and discounted, it is impossible to take into consideration great calamities or a succession of calamitous circumstances of the nature which has been experienced in some districts of this Presidency within the last 8 years. There could be no serious objection to make some provision in the rules to regulate the extent of failure which should be considered as abnormal, and in which case the ordinary machinery of collection must be set aside. Any regulation of this kind, however, would be very difficult to frame, and I am of opinion that there is a distinct advantage in leaving the treatment of such cases to the Local Government. When an abnormal failure does occur owing to scarcity of rain, the ravages of locusts or other such causes, it cannot remain unnoticed, and recent experience has shown how much more strongly and more efficiently than if guided by hard-and-fast rules the Government of this Presidency has been able through its local officers to guard against undue pressure on the cultivator on the one hand and undue loss to the revenue on the other.

31. As my criticism on the various points referred to by the Government of India has been somewhat discursive, I will endeavour to summarise briefly the suggestions which I have offered on each subject in the above report. They are—

(1) Re-measurement and re-valuation of land at each revision of assessment are not contemplated in the Bombay system, and after the present work has been placed on a satisfactory footing, no such operations will be necessary at all.

(2) In order to place the work on a satisfactory footing in districts remaining to be dealt with, no general re-measurement or re-valuation is necessary. Partial re-measurment and re-valuation will ordinarily suffice.

(3) To ensure the absence of the necessity for field operation at future revisions it will be necessary to entertain at once a competent staff, in connection with the Agricultural Department, to take over the settlement maps and records, to keep them fully up to date and to collect year by year the statistics necessary to be considered at future revisions of rates.

(4) In all districts, or portions of a district, the soils of which were classified subsequent to A.D. 1854, the same area entered in a survey number as "pôt kharáb" at the first settlement shall be ordinarily allowed in any re-valuation which may be necessary for purposes of revision.

(5) As the revenue from the assessment of "pôt kharáb" is to be waived in future, and as all the heavy increases under that head have already been levied, it is not necessary to make any special provision regarding the gradual levy of such increases in future.

(6) Instead of awaiting the expiration of each settlement to undertake the field operations which are considered necessary to perfect the basis of our initial revenues, such operations should be executed at once in the remaining districts of the Presidency, and accurate field-to-field valuation registers made over to the custody of the Revenue or Agricultural Department.

(7) When the field operations are concluded throughout the Presidency, there will be no necessity for a separate Survey and Settlement Department. The duties of fixing and tabulating the revised assessments may be performed by the Revenue and Agricultural Departments respectively.

(8) There is no material objection to introduce into the Bombay system of settlements some degree of certainty of future assessments as contemplated by the Government of India. But it is doubtful whether the character of the tenure in Bombay is in favour of such a change, and whether the sacrifice we would make would be productive of any real benefit.

(9) The principle of remissions and suspensions of revenue is so fully considered in the settlement system of Bombay, that its admittance into the system of collection as well would be superfluous, except to provide for the case of utterly abnormal failures of crops.

Read the following letter from the Government of India, Revenue and Agricultural Department, No. 953-R., dated 9th October 1883.

I am directed to acknowledge your letter No. 6340 of 27th August 1883, and to express the satisfaction with which the Government of India has received the concurrence of His Excellency in Council in the views and principles enunciated in the letter to which you reply, and to convey its appreciation of the able review and careful suggestions supplied by Mr. Stewart, the Commissioner of Survey. I am now briefly to communicate, in accordance with the request contained in your last paragraph, the views of the Government of India upon the most important points in your letter and in Mr. Stewart's proposals.

2. The future assessment of "pôt kharáb" or land escaping assessment as unarable at the time of settlement, will be abandoned in all tálukas and groups classified since 1854. This concession will finally terminate the long-standing question opened by Sir P. Wodehouse in 1874, and with respect to which no definite conclusion had hitherto been recorded. The Government of India is willing to concur entirely in the present decision of the Bombay Government on this matter.

3. With reference to the assessment of "pôt kharáb" in districts and tracts assessed before 1854, *i. e.* in which a re-valuation of soils is required, the Government of India agrees with the Bombay Government in accepting the assurance of Mr. Stewart that the amount of culturable "pôt kharáb" entered in the settlement record of the area still remaining to be assessed is of so small amount as to render any necessity for progressive revenues unlikely.

4. The division which has been suggested by Mr. Stewart of the districts of the Bombay Presidency into three classes will lead to the speedy and final termination of the settlement operations in nine districts, *viz.*, seven in the first and two in the last class, leaving seven, those of the second class, subject to more or less re-classification. It is satisfactory to understand that the Bombay Government is able thus to guarantee the majority of the districts of the Presidency against re-valuation of soils.

5. The proposals of Mr. Stewart for the early disposal of the operations of the Survey Department in districts of the second class appear to the Government of India to be conducive both to the financial and administrative interests of the State as well as to the benefit of the agricultural population. His Excellency the Governor General in Council is glad to accord his approval to the scheme set forth in Mr. Stewart's letter. Its chief advantages seem to be these—

(1) The concentration of settlement operations within a shorter period than would otherwise have been possible, and the consequent diminution of the cost of superintendence.

(2) The earlier correction of the village records and maps, a measure of great administrative importance.

(3) The greater facility with which a revision of maps, soils and records can be made within the next few years than at any later date, in consequence of the fewer changes which will have taken place since the last survey.

(4) The greater knowledge which the agricultural population will be able at once to acquire of their future prospects at the termination of the present term of settlement.

6. I am to add that, with reference to the fourth advantage of Mr. Stewart's scheme indicated in the preceding paragraph, His Excellency the Governor General in Council observes that the Government of Bombay does not consider the time yet come for a decision as to the extent to which enhancement of revenue at future settlements can be based upon the limited grounds recorded in the 18th paragraph of the letter addressed to the North-Western Provinces. So far as classification of soils is concerned, it is understood that a fixed valuation of all soils as measured by the proportion they bear to a standard value will at the termination of the Survey Department's operations be openly declared, and that the percentage of enhancement in any one village or group of villages will be the same for all classes of soil at the next revision of settlement. But it is not at present decided that the rate should in all villages or groups of villages bear a uniform relation to a rise in prices, as contemplated by the Government of India in the paragraph above quoted. A decision on this point is deferred until the completion of the survey record. It is on this point only that there seems to be any material difference between the proposals of the Bombay Government and the scheme of assessment suggested by the Government of India. I am, however, to express the concurrence of His Excellency the Governor General in Council with the view taken in the 15th paragraph of your letter, that uncertainty of assessment should not be retained merely in the hope that it may act as a deterrent on the money-lending class. This argument is based on the unquestionable fact that the value of an agricultural holding as a security is enhanced by attaching certainty to the principles of assessment, and in that view affords additional confirmation to the opinion of the Government of India expressed in the 2nd paragraph of the letter to the North-Western Provinces, that the elimination of uncertainty is an important advantage to the holders of land.

A fair corollary from the proposition seems to be that the rate of interest at which agricultural loans could be obtained would be reduced, and this deduction appears to be, to some extent, borne out by the reports lately submitted on the scheme for an Agricultural Bank in a Deccan táluka in which the high rate of interest is attributed to the uncertainty of future assessment. The Government of India cannot but thoroughly agree with the Government of Bombay that anything which may operate to hold back capital from agriculture is an evil, and trusts that His Excellency the Governor in Council may, when the time for decision arrives, see his way to as close an approximation as possible to a fixed and certain method of enhancement.

7. In continuation of the remarks in the preceding paragraph, I am desired to make a brief reference to the 10th paragraph of your letter. As a rule a local increase in the profits of agriculture resulting from a better market secured by new roads or railways is accompanied by a rise in prices at that market. It was contemplated indeed by the Government of India that the local increase of profits would be sufficiently covered by a consideration of the local increase of prices. This view was not perhaps indicated with full clearness in the letter to the North-Western Provinces; but the option given to the Local Government in the 27th paragraph of choosing the markets at which prices should be registered was intended to meet the event of a local rise in prices which would justify the enhancement of revenue in a particular locality.

Were this course not adopted, the Government of India apprehends that a consideration of rise in profits, apart from rise in prices, might sometimes lead to undue enhancement; in other words, that the same advantage might be charged for twice over, once as giving increased facilities, and once as an element in the increase of prices.

8. In the 16th paragraph of your letter the question of suspensions and remissions is dealt with. The views of the Government of India on this matter have already been explained in previous communications.

9. The assignment of the important duties indicated by Mr. Stewart to the Agricultural Department is so completely in accord with the scheme for an Agricultural Department advised by the Government of India in its Resolution of December 1881, that it is needless for His Excellency the Governor General in Council to assure the Bombay Government of his full acquiescence in this part of its proposals. The Government of India is glad to know that important administrative work will be found for the Department, which will at the same time ensure its more complete acquaintance with the agricultural condition of every portion of the Presidency, and also enable it to effect a considerable economy and accuracy in future revisions of settlement.

10. In conclusion, I am desired to accord the thanks of His Excellency the Governor General in Council to the Government of Bombay for the earnest and cordial manner in which it has given its consideration to the important questions placed before it in my communication of the 15th of May.

RESOLUTION.—Copies of the letter from the Government of India, No. 953-R., dated 9th October last, and of the whole correspondence on the subject should be forwarded for information to the Commissioners of Divisions and in Sind, and the Survey and Settlement Commissioner.

J. MONTEATH,

Acting Under Secretary to Government.

APPENDIX B.

FORM OF NOTIFICATION WARNING TO BRING TO THE NOTICE OF THE ASSISTANT SUPERINTENDENT OF SURVEY ANY SPECIAL CIRCUMSTANCES BEARING ON THE VALUE OF LAND.

(Referred to in paragraph 8.)

It is hereby made known to the occupants and landholders of village of Táluka of Zilla , that the classification of the lands is about to be carried out by the Survey Officers, and they are warned that while the classing process is going on, those who are concerned therein should bring to the notice of the Assistant Superintendent of Survey, who is in charge of the party of classers, any improvements or other circumstances bearing on the value of their land which they consider should be taken into account in fixing the values of their fields. If dissatisfied with the manner in which their representation is dealt with by that officer they may appeal to the Superintendent of Survey. Moreover, they are hereby advised to make known in writing to the Survey Officers through their revenue patel or "panchayat," while the classing operations are in progress, any facts which they consider entitle their village to special consideration in fixing the standard of the new rates.

Superintendent of Revenue Survey.

APPENDIX A.

(REFERRED TO IN PARAGRAPH 16.)

Formation of Subordinate Survey Numbers by the Survey Department.

The orders now in force are those contained in (substituted) clause 1 of Rule 55 of the Rules under section 214 of the Land Revenue Code, in accordance with which "every separate occupancy recognized in the village accounts shall be separately measured, classified and assessed and defined by boundary marks and comprised in a subordinate survey number when its area does not entitle it to be made into a survey number."

2. In Government Resolution No. 2161, dated 29th May 1869, on the subject of the partition of estates under section 17 of Bombay Act IV of 1868, orders were passed prescribing minima areas for *subdivisions of survey numbers*. It appears, however, that these orders have not been understood by the Survey Department to apply to subordinate survey numbers. It has been assumed apparently that they merely regulated the splitting up of survey numbers into smaller survey numbers. It has been understood that there are, and have been no prescribed minima areas for subordinate numbers.

3. The rule mentioned in paragraph 1 generally corresponds with the actual practice of the Konkan Survey as regards rice, garden and rabi lands, at and since the original survey, and, in the case of the Gujarát, Deccan, and Southern Marátha Country Surveys, with a practice which dating from the first revision surveys has since then undergone some development.

4. As regards actual practice of the various surveys the following points are noticeable :—

(1) Subdivision of alienated survey numbers is not made in the Gujarát Survey, but is made in the Deccan and Southern Marátha Country Surveys. The practice in this respect in the Konkan is not clear.

(2) As regards survey numbers standing in the name of more than one occupant, whose shares are shown in the accounts but not defined on the ground, it is reported that—

(*a*) In surveys other than the Konkan survey such shares are formed into survey numbers when their areas are separately entered in the accounts and assessment on them is paid separately.

(*b*) In the Konkan survey this is done when the occupants either have separate occupation or when not having separate occupation they agree to divide the land and point out the boundaries.

(3) In the Konkan corrections of existing subordinate numbers are made at revision survey to provide for cases of new rice cultivation, of subordinate numbers which are found to have more than one separately recognized occupant, and of portions of survey numbers or subordinate numbers made over to individuals by decree of Court. In the other surveys, subordinate numbers not having previously existed, no corrections are necessary at revision survey.

(4) In the Konkan separate occupancies in warkas numbers are not formed into subordinate numbers but into "phalni tukras," the demarcation of which by boundary marks is not compulsory.

5. Demarcation of subordinate numbers by boundary marks appears to be in all cases done by or at the expense of the occupants thereof. But their measurement and classification are done at the expense of Government when required by Rule 55 mentioned in paragraph 1 above, but in other cases at the expense of interested parties and on special application by them.

6. The question for consideration relates to the desirability of preventing excessive sub-division of survey numbers into subordinate numbers, in view of the fact that Government bear the cost of the separate measurement and classification of subordinate numbers when formed in accordance with Rule 55. In this connexion Mr. Stewart has placed two alternative schemes before three experienced Survey Superintendents, Messrs. Bulkley and Fletcher and Colonel Godfrey, and has obtained their opinions thereon. The schemes are—

(1) To reduce the minimum size for survey numbers and abandon subordinate numbers altogether.

(2) To prescribe minima for subordinate numbers.

7. Of these schemes Mr. Bulkley recommends the first, with the proviso that every separately recognized occupancy must be separately classified. His proviso, however, nullifies any advantage to be gained by the adoption of the scheme, for separate classification can be of no use without separate measurement.

8. Mr. Fletcher, while pointing out that it is now too late for such schemes to have much practical effect in the Deccan and Khándesh, prefers the second scheme. But his proviso also, *viz.* that the minimum limit should be one of assessment, not of area, would render the adoption of the scheme useless, for a calculation of assessment must be preceded by both measurement and classification.

9. Colonel Godfrey also prefers the second scheme and suggests as minima areas 20 gunthas for rabi, 30 gunthas for warkas, and for other lands the minima prescribed in Government Resolution No. 2161, dated 29th May 1869.

10. Colonel Godfrey, however, expresses an opinion that the saving of expense gained by fixing minima areas would be an unsatisfactory set-off against the disadvantages of joint occupancies. His arguments are as follows:—

As regards saving—

In *measurement* there will be a very small saving for rice-garden and rabi lands and none at all for warkas, the phalni of which is not done by measurers.

In *classification* the saving will not be large for rice-garden and rabi lands, for "the existing pôt numbers will remain and many new ones are not made." For warkas the saving will be "undoubtedly more"

but a set-off will be "numerous cases of many occupants of one pôt number."

In *demarcation by boundary marks* the saving will be to occupants, who would rather pay for three stones—the average number for each pôt number—than have joint occupancies. In the case of "phalni tukras" of warkas there will be no saving, for these are not demarcated.

As regards disadvantages of including occupancies of more than one individual in a pôt number—

(1) To determine each man's share of assessment an estimate must be made of the area in his occupation. This, if done by the Survey Department, will be equivalent to doing the subdivision in an unsatisfactory manner and if done by the pôt paháni kárkun "more time and money must be given."

(2) As no record of subdivisions will be kept it will be impossible to show an occupant the land on which he is required to pay assessment.

11. Mr. Stewart urges that present practice should be allowed to continue. He says that "commencing with a system of arbitrary division of lands the survey has now become virtually a survey of holdings." The raising of rates at revision survey numbers made it necessary for Government to be able to point out to each occupant having a separate page in the village ledger the area upon which he is taxed, and the ability to do this has enabled Government on revision survey to raise the pitch of the rates with a confidence which would be wholly absent without it. To the accurate measurement and classification of individual occupancies are due to the absence of complaint and hardship on the enhancement of rates, and the regularity with which the rates are collected.

12. On the other hand Mr. Bulkley, when Acting Survey and Settlement Commissioner, expressed an opinion that minima areas for subordinate numbers might be adopted in the case of (but only in the case of) dry-crop lands of very little value and of non-continuous cultivation, and especially of warkas lands in villages of non-khoti settlement in the Kolába and Thána Collectorate.

APPENDIX B.

CORRESPONDENCE AND ORDER SHOWING THE DISTINCTION BETWEEN A "SURVEY NUMBER" AND A "RECOGNIZED SHARE OF A SURVEY NUMBER.'

(Referred to in paragraphs 16 and 19.)

When the rules under the Code were framed the term "Subordinate Survey number" was first defined in Rule 55. This rule ran as follows:—

(1) Every separate occupancy recognized in the village accounts shall be separately measured, classed, assessed and defined by boundary marks and shall be comprised in a survey number or in a subordinate survey number.

By "subordinate survey number" is meant a portion of survey number bearing a subordinate survey number and separately demarcated and assessed.

3. The rules under the Code having the force of law, the legal status of a "pôt number" comprising, as it did, a separately recognized occupancy was the same as that of a survey number, although in practice it was, being a portion of a survey number, considered and treated as a recognized share of a survey number. (*Vide* section 3, clauses (6) and (7) of the Code.)

4. Shortly after the above rules were framed a case occurred in which the question raised was whether in the case of a survey number containing 2 or more pôt numbers if one was relinquished, the holders of others would be held responsible for the assessment thereon until they relinquished their shares as required by the provisions of section 99 (*b*) of the Code. The officer by whom this question was raised, observed :—

In village forms Nos. 1 and 3 these (Pôt Nos.) are shown under the head "number," area and assessment being separately given, and in the field they are denoted by separate boundary marks. They are virtually separate fields, but I believe they are not so recognized by the Survey Department, and they would seem to fall under exception (*b*) of section 99 of the Land Revenue Code.

5. This question was referred to the Survey Commissioner and the Remembrancer of Legal Affairs for opinion.

The Survey Commissioner observed :—

* * * * * * * * *

(6) In the early days of the Survey in the Bombay Presidency there was no such thing as a pôt or subordinate survey number. Several occupancies were frequently found clubbed together into one survey number without any subordinate measurements being made. Subsequently the custom of making recognized subdivisions of fields of a certain area into pôt numbers was adopted and has continued up to the present time with a few modifications and variations. When, however, such subdivisions in the field have not been made by the Survey, it has been customary at the field inspection (Pôt Pahani) made by the Mámlatdárs previous to settlement, to fix and register after rough measurement if necessary, the share of assessment to be paid by each sharer in the field who has a separate kháta in the village accounts. Subdivisions so made in this way at Pôt Pahani correspond with the definition of recognized share of a survey number as given in the Land Revenue Code.

(7) If the above opinion be correct a pôt number can be resigned without the liability of the other pôt sharers being enforced as in clause (*b*) of section 99 of the Code, but a share of a survey number made previous to the settlement by agencies other than the survey for account purposes cannot. There exists at present a great variety in practice in different collectorates on this point and it is necessary that one uniform system should be introduced. It might be well that Government should obtain a formal opinion on the subject from the Legal Remembrancer with a view to an authoritative interpretation being issued.

(8) If it be conceded that the law is ambiguous and capable of interpretation as shown above the Survey and Settlement Commissioner hopes that it may be made clear that a subordinate or pôt number cannot be relinquished without the liability of the holders of other pôt numbers in the main survey number being enforced. It is necessary for simplicity of revenue administration that only the survey unit proper, *i.e.* the survey number, should be capable of unconditional relinquishment. In the Konkan and even in parts of the Deccan many survey numbers contain from 30 to 50 pôt numbers, some of very small area, and the confusion which would occur if one or more of these plots were to be permitted to be unconditionally relinquished may be readily imagined. Not only would there arise confusion in the accounts, but it would be a matter of some difficulty for the village accountant without the assistance of the holders of other pôt numbers to identify the pôt numbers relinquished when carrying out the inspection of waste lands with a view to the sale of the grazing and the same difficulty would be experienced by an applicant who desired to take up the relinquished land. Subordinate survey numbers are demarcated by the Survey Department as required by the rules, but the demarcation is done as inexpensively as possible to save the pockets of the cultivators, and where, as often happens in rice lands, there exist well defined embankments it is considered sufficient to indicate the boundaries of each plot by one or two small stones. . . .

The Legal Remembrancer observed :—

The Survey and Settlement Commissioner, I think, takes a perfectly correct view of the law. . . . .

(3) As the law now stands, a subordinate survey number falls within the definition of a survey number and must, I think, be treated in all respects as if it were an entirely distinct survey number.

(4) When an opportunity occurs, the law may, of course, be amended in any manner that Government think expedient. But looking to the fact that each subordinate survey number marks a 'separate occupancy rscognized in the village accounts' (Rule 55, clause 1), it would seem that, however inconvenient and troublesome it may be for administrative purposes to be obliged to recognize the separate existence of such small holdings, it is only fair to the holders that they should not be burdened with the responsibility for their neighbours' affairs which the Survey and Settlement Commissioner proposes in his para. 8. If their occupancies are separately recognized in the village accounts, and each of them therefore has, or may have, I presume a separate kháta, it seems to

be in the highest degree unreasonable to say that if one or more of these small sholdings should be relinquished, the responsibility for their assessment shall be thrown upon the holders of *all the other* subordinate numbers in the main survey number. . . . .

6. On receiving these opinions, Government passed orders on the question referred to in their Resolution No. 898, dated 2nd February 1883.

The Resolution ran as follows:

. . . . . .

(2) Cases of the kind referred to . . are not of rare occurrence, and if the liability in respect of the . . relinquished shares cannot be enforced upon the other sharers in the main survey number, loss of revenue to Government may not unfrequently occur, and the only way to avoid it would be to amend the law as it stands on the subject, and the sooner this is done the better. . . . .

7. The question was then referred to the Divisional Commissioners, who were asked to state their opinions in the matter after consulting the Survey and Settlement Commissioner.

8. The Commissioners discussed the question in committee and submitted a Joint Report after consulting the Survey Commissioner in the matter. This report was disposed of by Government in their Resolution No. 1542, dated 19th February 1884, which ran as follows:—

. . . . . .

(3) It is to be inferred that the cultivation of a field by a number of co-sharers as an undivided occupancy is and has always been a common practice. In Sind for instance, it is said to be convenient and popular "because joint action is necessary in making and clearing branch canals, water-courses, &c." It is recognized in various sections of the Land Revenue Code, such as sections 80, 81, 136. Joint responsibility is established in case of relinquishment of shares by section 99 (*b*) and the Legal Remembrancer recognizes this responsibility as equitable when the shares are undivided and the sharers have separate accounts, and concurs in its extension to the case of a share being forfeited, in which Government have concurred.

(4) This kind of holding, where the undivided occupancy is not large, is convenient to the executive and therefore in such cases the practice has been not to demarcate the shares on the ground but to parcel out the assessment into shares by annas and enter the payers and the sum due from each in the village records.

(5) Now this practice points to a minimum of area, below which Government will not consent to demarcate the land into separate survey numbers. This regulation is reasonable and is not contrary to the principles of the rayatwári tenure. It has accordingly been confirmed by law, Land Revenue Code, section 98. Government do not intend to abandon the right to refuse to subdivide land below a fixed minimum area. On the other hand, His Excellency in Council considers that obstruction

should not be offered to the recognition as survey numbers of shares which have been defined by partition and are above the minimum area, or not so much below it as to make their recognition inexpedient.

(6) This being so, Government should not be compelled to recognize a share of a field below the minimum as a separate survey number, merely because for administrative convenience it may have been roughly marked off from other similar shares in the field. Rule 99 (2) provides for this.

(7) On the other hand, it is held that when part of a survey number has been separately demarcated and assessed in a formal way, it becomes under the Act and rules in force to all intents and purposes a survey number and that section 99 (*b*) is no longer applicable to it and the other subordinate numbers similarly demarcated which are comprised in a survey number.

(8) Moreover, under the proviso to section 98, any subordinate numbers which have up to this date become survey numbers, by being recognized as such although of less than the minimum area, must be held exempt from section 99 (*b*). No holding need be recognized as a survey number if it is less than the minimum, but if it has once been recognized as such, it is "deemed to have been authorizedly made whatever its extent."

(9) There are then only two classes to consider, (1) survey numbers whether integral or subordinate, and (2) recognized shares. And the important point is to maintain the minimum, and not to recognize as survey numbers holdings of smaller size except with due deliberation and forethought. This rests with the Survey Commissioner under section 98, clause 2.

(10) Rule 55 therefore appears to be somewhat too wide and to need the addition of a proviso that a "separate occupancy recognized in the village accounts" shall not, merely because it is separately defined by boundary marks for administrative convenience, become a survey number under the Act, if its area is less than the minimum area fixed for the district.

(11) The necessity of this proviso may have been overlooked. On the other hand, it may have been considered that, as rules framed under section 214 must be consistent with the Act, subordinate survey numbers under Rule 55 (1) are subject to the provisions of section 98. It is certain that the Survey Commissioner had no intention to lower the minimum and recognize *all* subordinate survey numbers as integral survey numbers, and it is a question whether *pôt* numbers have been recognized in the sense of section 98, clause 2. The intention of Rule 55 seems to have been that every separate occupancy recognized in the village accounts should be separately demarcated, whatever its area. Now the Act does not lay down that a recognized share shall in no case be demarcated, or that if it is demarcated, it shall become a survey number exempt from section 99 (*b*). On the contrary, section 99 (*a*), by enacting that it shall not be obligatory to demarcate recognized shares separately, seems to imply that they may be demarcated without ceasing to be recognized shares under that section.

(12) While therefore it may be very proper to recognize any holding of a certain size as a survey number, it does not appear clear that

the Act at any rate makes it obligatory on Government to abandon section 99 (*b*) in every case where a holding has been defined by boundary marks and entered in the record under a subsidiary number. What the minimum size of recognized survey numbers should be in any case rests with the Commissioner of Survey under section 98, and this discretion should, in the opinion of His Excellency in Council, be used with reference to the views stated in paragraphs 3—6 of this Resolution.

(13) The principle to be followed being thus laid down, it is for consideration how far concessions beyond it have already been made under the existing Act and Rules, and what changes in them are necessary to give effect to it.

(14) It is not clear to His Excellency in Council that it is necessary to alter the Act for this purpose, though an amendment of section 99 is necessary to extend clause (*b*) to forfeitures, also the force of the words "and includes a recognized share of survey number" at the end of section 3 (6) is doubtful. Rule 55 and perhaps some others should be re-cast. The rules under section 214 may be varied or rescinded at discretion, but the effect of any rule or proceedings taken while it is in force must be considered.

(15) His Excellency in Council thinks it advisable to refer the subject back at this stage to the Legal Remembrancer and Commissioner of Survey in turn for further consideration of the views stated in this Resolution and the best way of giving effect to them.

9. The opinions called for in para. 15 of the above Resolution were submitted to Government, who in their Resolution No. 4892, dated 18th June 1884, stated their conclusion on this difficult question in the following terms:

. . . . . .

(2) First to revert to Bombay Act I of 1865. This Act and the rules framed under it recognized only (1) the field or number and (2) the recognized share of a field. The latter was defined to be a portion of a field entered in the name of any one in the survey papers or other public accounts, and this definition included what are now known as subordinate survey numbers as well as recognized shares of survey numbers. Rule No. 15 under Act I of 1865 enforced therefore in both cases the liability of all the other sharers of a survey number when one sharer relinquished his share.

(3) It is stated in these papers that "the provision regarding the liability of the other holders of subordinate survey numbers in the case of relinquishment of a subordinate survey number is one to which the cultivators have become accustomed from the earliest days of the survey." Again, the Commissioners of Divisions say—"The practice against which Mr. Naylor argues of enforcing a responsibility of co-sharers in a survey field when one of the occupants of a subordinate share relinquishes his occupancy, is one which has prevailed since the earliest days of the survey."

Survey and Settlement Commissioner's memorandum No. 443 of February 24th, 1883, para. 11.

Joint Report No. R—357, dated 17th July 1883, para. 5.

The Legal Remembrancer himself writes:

"I readily own that the recognition of shares of survey numbers when the shares are undivided and the sharers have separate accounts is a convenience to the sharers themselves and a necessity for the purpose of facilitating the village account-keeping, and I do not think that the sharers have anything to complain of in its being laid down that when one sharer relinquishes his share the rest of them must be responsible for its assessment, and I agree with the Commissioners of Divisions that the same liability might legitimately be imposed if a share is forfeited."

But he argues that these liabilities should be confined to those who form a body of co-sharers each entitled to a certain portion of the field, and that the survey system before the Land Revenue Code unjustly extended the liabilities to subordinate survey numbers, the holder of any one of which has no connection with the holder of any other.

(4) The question is whether the Land Revenue Code of 1879 altered the previous law on this subject, and if so, to what extent. Act V of 1879 speaks only of "survey numbers" and "recognized shares of survey numbers." The expression "survey numbers" includes "a recognized share of a survey number." and the latter is "subject to the same provisions of this Act as are applicable to entire survey numbers" except that (99 (*a*)) it need not be demarcated and (99 (*b*)) recognized sharers are subject to the joint liability above described. "Recognized share" is defined (section 3 (7)) to be "a subdivision of a survey number separately assessed and registered," but it is not said whether by the Survey Department or by the Mámlatdár.

(5) It is clear, then, that the Act of 1879 equally with the Act of 1865 contemplated only two divisions of land, *viz.* the survey unit and its recognized part. Section 99 (*b*) of the Act of 1879 attached to the latter the same liability as Rule 15 under the Act of 1865.

(6) The condition of a survey number or unit is laid down in section 98, *viz.* that it shall not be less than a fixed minimum. This condition is carefully upheld in other sections. Thus in section 113 a partition which would subdivide land in a way to make survey numbers below the minimum is not permitted. In section 115 the Survey officer in revision is not to subdivide a survey number into two or more distinct numbers if the latter would fall below the minimum area. It is clear that in these cases there may be a plot of land the holder of which has no joint interest with the holders of other plots comprised in the same survey number, except as regards the liability imposed by section 99 (*b*), yet such plots remain recognized shares subject to that liability, because they are below the minimum area of a survey number.

(7) Now by section 98 the minimum of area is, with an exception to be noticed below, to be fixed by the Survey Commissioner with the sanction of Government. Rule 55 is a rule purporting not to be inconsistent with the Act, and made for the guidance of the Survey Commissioner. Rule 55 (1), as it is construed by the Legal Remembrancer, lays down that "every separate occupancy recognized in the village accounts"

shall in fact be a distinct survey number with either a principal or subordinate number. But the "recognized share" is an occupancy, see section 99 (*b*), and it is "separately assessed and registered" in the village accounts. The Survey Commissioner says that "if a piece of land in the occupancy of an individual is found with an area exceeding the minimum area prescribed for a survey number, it is made into a survey number and never into a subordinate survey number. Only those occupancies found to be of less area than the prescribed minimum are made into subordinate survey numbers." It is obvious that a rule which requires the Survey Commissioner to make into a survey number every area which is a separate occupancy though less than the minimum area, is not consistent with section 98, which enacts that no survey number shall be less than the fixed minimum, or with the exercise by the Survey Commissioner of the power given to him by section 98 of fixing the minimum with the sanction of Government, or with section 113 (2) or section 115.

(8) Again, Rule 55 (1) is inconsistent with the spirit of Rule 99, which entitles a co-occupant to have his name and "the share in fractional parts of a rupee of each such co-occupant in the occupancy" entered in the village records. But in such cases the provisoes to Rule 99 (1) still maintain the liability of section 99 (*b*) and (2) forbid the constitution of such a share into a distinct survey number if it is below the minimum area.

(9) Government have already . . . . . accepted the general principle advocated by the Legal Remembrancer, *viz.*, that the revenue law should not inflict hardship which can be avoided, and the Act (section 98, clause 2) gives the Survey Commissioner authority either generally or in any particular instance to make a survey number of an occupancy which is of less than the minimum area. This clause provides for cases such as that . . . . . from which the present correspondence arose. If a Collector meets with any case in which extreme hardship would in his opinion result from enforcing the liability under section 99 (*b*), he should move the Survey Commissioner to recognize any subordinate survey number affected as a distinct survey number, and in this matter Government desire that as much consideration as is practicable should be shown to occupants of shares. But Government cannot admit the propriety of altering the Act by a rule which compels the Survey Commissioner to make every separate occupancy into a survey number whatever its area may be. As the object of section 98 is to prevent extreme subdivision, it is evidently frustrated by a rule which transfers the power of deciding what the area of survey number shall be, from Government and the Survey Commissioner to the occupants.

(10) If, on the other hand, Rule 55 (1) is interpreted to mean merely that, whereas under section 99 (*a*) it is not obligatory to demarcate recognized shares, the Survey Commissioner shall nevertheless separately measure, class, assess, and define by boundary marks every recognized share which is a separate occupancy recognized in the village accounts, it is not open to the same exception. But, as already remarked, a proviso is necessary to make this clear, and Rule 55 (1) should be amended by striking out the last sentence, "and shall be comprised in a survey number or in a subordinate survey number" and substituting the words "and shall, if not deemed entitled to be made a survey number under any of the

provisions of section 98, be constituted a subordinate survey number." And a third clause should be added—'Subordinate survey numbers are recognized shares of survey numbers for the purposes of section 99, clause (*b*)." Rule 55, clause (2) is unnecessary, and may be rescinded.

(11) Rule 55 has been in force as law only since the date of its publication, *viz.* 6th December 1881, and clause (1) affects only subordidinate survey numbers treated under it since that date, if any. Even in regard to these the rule is not valid where the subordinate number is not qualified to be a survey number under section 98.

(12) With regard to the other exceptions of section 98, clause 2, the Governor in Council of course does not dispute them. They meet the case of old survey numbers accepted because existing as distinct numbers at the time of survey and settlement. But with regard to the last sentence of the clause, it cannot be held that a "Pôt" number separately measured and defined by boundary marks at the original settlement is therefore a survey number, seeing that it is *ex hypothesi* a portion of a survey number, and the whole cannot be the same thing as its part. A subdivision of a survey number separately assessed and registered is by definition a recognized share of a survey number, and though its demarcation is not obligatory, it is by inference permissible and does not *ipso facto* make it a distinct survey number.

10. In accordance with the above orders clauses (1) and (2) of Rule 55 and Rule 99 (2) of the Revenue Code Rules were amended by G. N. No. 5546, dated 8th July 1885, published in the Bombay Government Gazette, Part I, page 867, 1885, as shown below:—

Rule 55—(1) Every separate occupancy recognized in the village accounts shall be separately measured, classified, and assessed and defined by boundary marks, and shall be comprised in a survey number, or if the area of the occupancy does not entitle it, under the provisions of section 98, to be made into a survey number, in a recognized share of a survey number.

Recognized "shares of survey numbers so defined by boundary marks shall be called subordinate survey numbers," but shall be regarded for all purposes as recognized shares of survey numbers.

(2) When an occupancy is held by two or more co-occupants in shares and each of the said occupants has a separate account to which he pays his quota of the land revenue due in respect of the occupancy separately, but the proper share of each occupant has not been permanently divided from the rest, the entire occupancy shall be comprised in a survey number and each co-occupant's share therein shall be recorded as a recognized share of such survey number, together with the proportion, reckoned in annas, which such share bears to the whole survey number and the assessment of such share.

Rule 99—(2) be deemed to constitute the share to which it relates a recognized share of the survey number.

11. The above rules were in force until amended in accordance with the orders contained in G. R. No. 357, dated 15th January 1889. Thi

Resolution was passed on the Survey Commissioner's report explaining the rules and principles followed in the Survey Department in the demarcation of subdivisions of Survey Nos.

12. Government said:—

Section 98 of the Land Revenue Code provides that as a rule no survey number shall be made of less extent than a minimum to be fixed from time to time. The minimum size of survey numbers was prescribed under the old Act IV of 1868. Rule 2, section 17, which corresponds with section 98 of the Land Revenue Code, and under section 2 of the latter the orders prescribing those areas are in force until revised.

(2) Section 99 of the Land Revenue Code authorises the treatment of recognized shares of survey numbers in the same manner as entire numbers and subjects them to the provisions of the Act. They are therefore for purposes of separate demarcation governed by the rules prescribing minimum areas.

(3) Section 115 of the Land Revenue Code gives Survey officers power to subdivide any survey number into two or more distinct numbers. This power of course includes that of making recognized shares into subordinate survey numbers, but the power is again subject to the provisions of section 98 and the rules having force under it regarding minimum areas. These rules are even held binding in the case of partitions under decree of a Civil Court. . . . . .

(4) It must be noted that section 99, dealing with the recognition of shares, provides that it shall not be obligatory to demarcate them separately.

(5) There can be no doubt that it was the original design that survey numbers should be made of such size as would meet the convenience of cultivators without reference to the partition of property within each number the assessment representing, not a tax on individual properties, but a share in the produce of such an area as might be conveniently held to one kind of cultivation each year by one person, or such as might be determined by the limits incidental to particular classes of cultivation, rice land, gardens, &c.

(6) Such being the theory and the law, the practice of the Survey Department is described by the Survey and Settlement Commissioner as follows:—

"2. As regards survey numbers, Government are right in their supposition that any separate recognized occupancy which is above the minimum prescribed by the Commissioner of Survey, under section 98 of the Land Revenue Code, is at revision survey made into a new survey number regularly demarcated and assessed. But as regards recognized occupancies of a smaller area than the minimum prescribed for a survey number there appears to be some misapprehension, the opinion of Government apparently being that the rules laid down under Act IV of 1868 are designed to prescribe the minimum size for subordinate or Pôt numbers. The scale, however, laid down under class 2, section 17 of that Act, referred to the making

of new 'survey numbers' out of existing 'survey numbers' and the minima fixed related to cases of such subdivision only. The scale could have had no reference to subordinate (Pôt) numbers, as in 1868, when the Act was passed, the system of subdividing survey numbers into subordinate numbers did not exist in the Gujarát, Deccan and Southern Marátha Country Surveys, while in the Konkan, where the system had been introduced in the case of rice rabi and garden lands only, there was from the very first no minimum limit to the area of the subordinate number. The plan of subdividing into subordinate numbers elsewhere dates from the first revision surveys only, and it has gradually developed until it has been given the force of law by Rule 55, clause 1, of the rules issued under the Land Revenue Code. Under this rule every separate occupancy recognized in the village account is required to be made into a survey number or a subordinate survey number and to be measured, demarcated, classified, and assessed on its own individual merits. The only exception is in the case of the varkas lands of the Konkan, which are not subdivided into subordinate numbers but are broken up into subdivisions called 'phalni tukdas,' the technical difference being that the occupants are spared the legal necessity of demarcating their holdings by boundary marks. It must be understood that whereas survey numbers are fully defined by boundary marks according to the rules in force, subordinate survey numbers are comparatively roughly demarcated, four stones, one at each main corner, being usually considered sufficient.

"3. The present rules for subdivision of lands have been gradually adopted after prolonged experience gained in all parts of the Presidency. Commencing with a system of somewhat arbitrary division of lands into survey numbers the survey has now become virtually a survey of holdings. But all that is done now in the matter of subdivision is done in the interests of good revenue administration only, and not for the convenience of the cultivators. Any subdivision over and above that required by the rules is only undertaken at the expense of the occupants. . . . ."

It is clear that the practice is in accordance with (substituted) clause (1) under Rule 55 of the Land Revenue Code Rules, but it apparently would have been well, in order to bring the distinction made in that rule between "subordinate numbers" and ordinary survey numbers more into accord with section 99 of the Land Revenue Code, if it had been distinctly ruled that the orders under section 98 prescribing minimum areas for survey numbers should not apply to the demarcation of recognized shares now called "subordinate numbers."

(7) Considering also the limited degree of the public interest in the subdivision of numbers according to property and the fact that the shares existing at any given date are necessarily liable to change from increase or decrease of population, transfers, &c., it may be questioned whether the discretion as to demarcation of shares allowed in section 99, Land Revenue Code (*a*), should have been altogether abrogated by the rules without a provision that some part at least of the cost of demarcation should be borne

by the occupant. Doubtless there are many cases in which the separate demarcation and classification of recognized shares has been well worth the cost incurred, secured, securing not only a more equitable adjustment of demand, but a better revenue than under the system of proportioning demand on each sharer to his interest, such as is prescribed for occupancies held in common; but it is difficult to believe that in tracts of a homogeneous character or in the varkas areas of the Konkan, there are any such public advantages in demarcation of shares as to warrant the entire cost of the operations necessary being borne by Government.

(8) No general rule is possible, but His Excellency the Governor in Council thinks that it may be left to the discretion of the Commissioner to sanction the refusal by the Superintendent of Survey, in any class of cases of the separate demarcation of recognized shares, without payment of the cost or a portion thereof. This would require an addition to Rule 55, and the Survey and Settlement Commissioner should be requested to put himself in communication with the Remembrancer of Legal Affairs on the subject of this addition and of the alteration suggested in paragraph 6 above, and to report the result of his consultation as to the best method of giving effect to the views above stated.

13. In accordance with the above orders the first portion of clause (1) of Rule 55 was cancelled and clauses (*a*) and (*b*) as now printed (*vide* paragraph 16 of the chapter) were substituted for it under Government Notification No. 4062, dated 4th June 1889, published in the Bombay Government Gazette, Part I, page 509, 1889, and are now in force.