

LAND TAXATION AND TENURES IN INDIA

BY
MANEKLAL H. VAKIL.

“Our Office (All India Congress Committee’s) is especially interested in this subject at the present moment and pamphlets like yours will be of use to us in getting facts and figures.”

Pt. JAWAHARLAL NEHRU.

INDIAN INSTITUTE OF SOCIOLOGY
BOMBAY.

Price As. 6/-

CONTENTS.

Section	Subject.	Pages
I.	Who is the Owner of Land ?	1
II.	What Does the Peasant Pay ?	5
III.	Is Land Revenue Rent or a Tax ?	8
IV.	The State, The Landholder and the Peasant	13
V.	Assessment, Suspension and Remission	16
VI.	Assessment and Revision Thereof	21
VII.	Popular Demand for Reduction in the Land Tax and the Future	26
VIII.	Conclusions of the Indian Taxation Inquiry Com- mittee Examined	30
IX.	King's Domains, Alienations and Unoccupied Lands.	33
X.	The Bill of Peasants' Rights	36
Appendix	Statistical Tables of Area, Population, Land Taxes and Tenures	39

PREFACE.

The following series of articles were published in the Nationalist Dailies of the major Provinces in India towards the end of 1936 and reprinted in the *Modern Review* from January to April this year. In consequence of a frequent request for them in a collected form, they now appear as a pamphlet.

The subject of the reconstruction of the Indian village and peasantry has been extremely topical since the world fall of prices in 1929 and is a part of the political programme of all parties in this country including the foreign bureaucracy though each party would go to varying limits in dealing with the problems of the poverty and backwardness of the Indian peasant. Under such conditions this historical juridical study will, it is hoped, serve a useful purpose in clearing up the fog that surrounds the problem and expose the hypocritical pretensions of the various parties to ameliorate the conditions of life of the Indian peasantry. It will help the young political worker in the various Nationalist Parties both inside as well as outside the Legislatures to appreciate the magnitude of the problem and the radical Legislation necessary to tackle the same.

As the pamphlet passes through the Press, a *Gazette of India Extraordinary* publishes the Instrument of Instructions to the Governor-General contained in the Letters Patent with the following directions under the New Government of India Act of 1935: "Amongst the classes of Bills which the Governor-General shall not assent to but shall reserve for signification, is specified any Bill passed by the Provincial Legislatures and reserved for his consideration which would alter the character of the Permanent Settlement." The proposal to alter any existing taxation in the Provinces requires the previous sanction of the Governor before introducing a Bill for the purpose in a Provincial Assembly and would further have to pass the Upper House representing the propertied interests before it would come up for the assent or veto of the Governor and the Governor-General even in the case of land that is not subject to the Permanent Settlement of the type of old Bengal. The difficulties in the way of a radical legislation that is already overdue are, therefore, insurmountable under the New Constitution and so even the Governors' Minority Ministries are just formulating some proposals of land reforms which will

however drive the Nationalist Congress majorities to adopt a forward programme, though inadequate in character under the influence of the limited electorate of a restricted franchise far short of adult suffrage. Radical proposals of reform will always be styled revolutionary by the opposing vested interests till an actual revolution is at the door when it would be too late to stop it.

Statistics of population, areas, land tenures and taxation in the different Provinces for the last few years have been added in the Appendix which will show the relative total of the land tax in each Province under the different systems of Revenue Settlement. The Permanent Settlement of Bengal shows the smallest Revenue to the State while other Zamindari Provinces show larger amounts but not as large as under the Bombay or Madras Ryotwari Settlements. The reader will be able to draw his own conclusions as to the wasteful extortions of the Zamindari Provinces, the rent being four times the land-tax in Bengal with corresponding rents elsewhere as also to the difficulties in the way of reducing the Zamindar's share to a minimum and the utter absurdity of awarding compensation to abolish the Zamindari System.

Bombay, }
15th May, 1937. }

MANEKLAL VAKIL.

APPENDIX.—TABLE I.

TAXATION IN BRITISH INDIA (Figures in thousands).

PROVINCES.	Area in Sq. Miles.	Men and Women occupied in pasture and agriculture.	Total Population.	Land Revenue in Thousands of Rupees.						
				1927-28	1928-29	1929-30	1930-31	1931-32	1932-33	1933-34
Madras	142	13008	46740	62376	52488	52106	48862	53273	50257	45078
Bombay	123	5798	21930	52319	48468	47963	47445	50134	47124	38510
Bengal	77	10350	50114	31512	82676	32474	30893	30621	30006	32114
United Provinces	106	19621	48408	69256	60438	68533	64799	61241	57076	55823
Punjab	99	5419	23580	30014	27793	25775	26942	22246	26765	25040
Burma	233	4439	14667	53562	54087	52773	28276	57585	38758	47714
Bihar & Orissa	83	12650	37677	16866	17338	17783	18003	17609	18085	17703
C. P. & Berar... ..	99	6901	15507	24526	21931	20499	21859	21063	21566	22416
Assam	55	3505	8622	11279	11714	12074	11526	12083	11792	11070
Coorg	1	63	163	373	368	387	345	405	365	324
Sundry Provinces under the Central Govt.	71	833	4085	4092	3832	3817	3394	3394	3603	3830
Total of British India	1096	109731	271526	356873	331621	334711	302771	329904	308580	299960
Total Taxes including Land Revenue ... ..	...	...	...	1401762	1415237	1437864	1300107	1330019	1392343	1307908
Taxation per head :										
(i) Exclusive of Land Revenue ... ..	...	...	...	R. A. P. 3-15-6	Rs. A. P. 4-1-3	Rs. A. P. 4-1-9	Rs. A. P. 3-10-11	Rs. A. P. 3-10-6	Rs. A. P. 3-14-9	Rs. A. P. 3-9-10
(ii) Inclusive of Land Revenue ... ..	...	...	...	5-5-0	5-5-0	5-5-6	4-12-7	4-13-7	5-0-6	4-10-10

TABLE II.
Men & Women Occupied in Agriculture (1931 Census.)
(In thousands)

Non-cultivating proprietors.	Cultivating owners and tenants.	Managers, Rent Collectors &c.	Agricultural Labourers.	Stock Raising.	Forestry.	Total.
3,258	62,008	227	31,480	3,495	310	102,454

TABLE III.
Area, Cultivated and Uncultivated in 1933-34.
(In thousands of Acres)

Province.	Total according to Village Papers.	Net Area Sown.	Current Fallows.	Culturable Waste.	Not available for cultivation.	Forests.	Area cultivated and fully assessed.		
							Permanently settled.	Temporarily settled.	Roiyat-wari.
Madras	91,007	33,879	10,875	13,180	19,878	13,693	6,442	.....	25,357
Bombay	78,878	33,245	10,263	6,584	19,522	9,260	.....	558	23,816
Bengal	49,254	24,002	4,949	6,433	9,262	4,607	16,535	2,831	.....
United Provinces	67,967	36,010	2,494	10,279	9,901	9,281	3,321	33,267	.....
Punjab	60,171	28,682	2,450	14,203	12,862	1,972	.....	27,471	.....
Burma	155,849	18,239	3,651	59,755	52,045	22,158	.....	.....	18,239
Bihar & Orissa	53,133	24,179	6,930	6,951	8,014	7,056	19,377	3,732	.....
C. P. & Berar	64,088	24,988	3,773	14,107	4,946	16,272	.....	14,489	6,781
Assam	35,484	6,026	1,869	19,070	4,571	3,947	1,507	247	3,239
Coorg	1,019	137	171	11	334	364	.....	.....	.....
Sundry Provinces under the									
Central Government ...	10,714	2,852	706	3,047	3,652	451	106	2,529	.....
Total of British India ...	667,571	232,245	47,639	153,626	144,992	89,066	47,288	85,124	77,432

The Indian Institute of Sociology.

THE ONLY

Organisation of Free National and International
Thought

IN

INDIA

Patriotic Indians and especially educated persons
are requested to support it by becoming members.

Subscription Rates:

Donors	...	...	Rs. 500
Life Members	...	..	100
Ordinary Members		..	6 per annum
Library	..	..	3

Please apply for further particulars to:—

S. V. PARULEKAR,

M.A., S.I., M.L.A.,

55, Girgaon Road,

G. M. DEODHAR,

BOMBAY, 4.

B. SC., B.T.,

Hon. Secretaries.

LAND TAXATION AND TENURES IN INDIA.

By Maneklal H. Vakil.

Cloth Re. 1/-

Paper As. -/6/-

SOME OPINIONS.

"Our Office (All India Congress Committee's) is especially interested in that subject at the present moment and pamphlets like yours will be of use to us in getting facts and figures."

29-6-37.

PANDIT JAWAHARLAL NEHRU.

"Please allow me to congratulate you most sincerely on your Booklet "Land Taxation in India" which I have read with pleasure and enlightenment.

26-8-37.

JAMNADAS M. MEHTA.

"I have been reading your articles in the Press with great interest. They are full of suggestions and give a very concrete lead on many agrarian problems.....Personally, I find your ideas so instructive. Same with many of us in their personal capacity."

5-3-37.

Dr. K. M. ASHRAF,
Secretary, Political & Economic
Information Department,
A. I. C. C., Allahabad.

"In fact this is the burning question of the day; and the formation of Congress ministries in six out of the eleven provinces of India has given further momentum to this problem. Important questions like who is the owner of land, what does the peasant pay, is land revenue rent or tax, etc., have been raised and discussed in the book. All necessary details about assessment, suspension and remission have also been given. The author has profusely quoted from the J. P. C. and other reports and towards the end has critically examined the conclusions of the Indian Taxation Enquiry Committee."

Lahore,
5-8-37.

R. L. H.
In the "Tribune."

By the Same Author.

BOYCOTT OF BRITISH GOODS AND FOREIGN CLOTH.
CONTAINING A HISTORY OF TARIFFS ON TEXTILES IN INDIA

Paper As. 6.

They can be had from:—

Booksellers in the Provincial Capitals of India.