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PART V.

PROCEEDINGS OF THE LEGISLATIVE DEPARTMENT, BOMBAY.

The following Extract from the Proceedings of the Governor of Bombay, in the Legislative Department, is published for general information:—

Abstract of the Proceedings of the Council of the Governor of Bombay, assembled for the purpose of making Laws and Regulations, under the provisions of "THE INDIAN COUNCILS ACT, 1861."

The Council met at Poona on Saturday the 14th August 1886.

PRESENT:

His Excellency the Right Honourable Lord REAY, LL.D., C.I.E., Governor of Bombay, *Presiding*.

His Excellency Major-General the Honourable Sir CHARLES GEORGE ARBUTHNOT, K.C.B.

The Honourable J. B. PEILE, C.S.I.

The Honourable M. MELVILL, C.S.I.

The Honourable the ADVOCATE-GENERAL.

The Honourable BUDRUDIN TYABJI.

The Honourable Ráo Bahádúr KHUNDERAO VISHVANATH RASTE.

The Honourable KASHINATH TRIMBAK TELANG, C.I.E.

The Honourable F. FORBES ADAM.

The Honourable J. R. NAYLOR.

The Honourable DAYARAM JETHMAL.

Mr. Peile moves the second Reading of Bill No. 3 of 1885.

The Honourable Mr. PEILE moved that Bill No. 3 of 1885, entitled a "Bill to amend the Bombay Land Revenue Code, 1879," be read a second time.

The Honourable Mr. TELANG:—My Lord,—On the last occasion when this Bill was before the Council I ventured to indicate a slight dissent from some of the points which were dealt with by the Honourable Mr. Peile in his elaborate speech in support of this measure. I stated at that time three or four points which appeared to me to be worthy of being included in this Bill, and I also expressed a different opinion from that which the

honourable member had expressed in regard to one or two points in relation to the history of land revenue in this Presidency. Upon that last branch of the subject I do not propose to say anything now, as I did not say anything on the last occasion. I prefer to dwell upon those points only which have a direct practical bearing on the Bill before us. There is, however, one matter in relation to the history of this subject which I think is worthy of note, and that is, that when the Land Revenue Code was discussed in 1878 before this Council, the Honourable Mr. Mandlik, who was then a member of it, pointed out that Section 107, which it is now proposed to repeal, would have the effect which the Government of the present day seem to think it has had or is likely to have. On that occasion Mr. Mandlik's view was not upheld by Government, and the section, although it was stated by him to be one which would probably discourage agricultural improvement, was carried. I mention that in order to point the moral—that in this matter, although there is a tendency in the right direction, that tendency does not go far enough, and looked at from a different point of view than the official one, is not, perhaps, quite so strong as some of us would desire.

So much for the historical aspect of the question. There are, however, two or three points in the speech which the honourable member made on the last occasion, with which I propose to deal more fully, because they are matters which have a practical bearing on the amendments which, later on, I shall submit for the consideration of the Council. One point which the honourable member made was that the policy of Government now is and has throughout been in precise consonance with the spirit of this Bill. Of course, as regards his declaration that it is going to be the policy of Government for the future, and that it has been their policy for some time past, I have nothing to say. I accept his statement on that point, but in regard to the previous history of the question in this Presidency there are matters which, I think, are worthy of consideration, when we have to decide whether the policy of the Government of Bombay, with regard to land, has always been as liberal as it is declared to be by the honourable member. As late as the year 1883, a speech was made in the Supreme Legislative Council at Simla by Sir Theodore Hope, who was a distinguished member of the Civil Service in this Presidency, in which he expressed his opinion that taxation of improvements has been the policy of native Governments, that it was in perfect accord with the doctrines of political economy, and that it was allowed by the Land Revenue Code. That is the effect of what Sir T. Hope said at Simla, speaking specially with reference to the Bombay land revenue system. This affords one indication that in the past, at all events, the policy of the Government has not been exactly that which the honourable member supposes it to be. I may also say that that policy has not been so regarded by many persons in this Presidency. I said on the last occasion that in matters of this sort, the Government must not only be liberal, but must appear to be liberal to those who are under its sway; and in view of that principle I think it is important to see whether the people of this Presidency have considered the policy of Government to be such as the Government themselves think it has been. On that point I certainly can say, partly from my own personal experience, partly from what I have heard from various parts of the country, and partly from certain facts which are notorious to us all, that the policy of the Government is widely understood to be quite different. I can state from my own experience what occurred only recently. I happen to have a small piece of land at no very great distance from Poona, a portion of which, by its situation and other circumstances, is capable of being turned into rice land. A very small fraction of it had been turned into rice land by a tenant of the previous holder of that property, some four years ago, and I thought I might make use of the rest of the land, which was of similar quality and similarly situated, by turning it into rice land. The piece is only about five or six acres, but still there it was capable of being turned into use. I spoke about it then to the person who looks after my property, and he said that the Survey officers would be at the place in the following year, and if I improved the land, he thought the assessment on the whole of the holding would be considerably increased. Now, I do not say at present whether this is correct or incorrect; the point I am dwelling upon is that the people have not regarded the policy of Government in the light in which the Honourable Mr. Peile regards it. But I must also add that, having myself some suspicions as to the way in which the Survey officers might deal with the improvement if made,—suspicions which the honourable member will probably consider to be unfounded,—I acted upon the advice given to me by the person in charge of my property, and declined to go to the expense of some Rs. 100 or Rs. 200 per acre in order to turn my land into rice land. And I shall certainly not go to that expense now, at least until after the settlement is completed. That is my own personal experience, and I dare say that that is also the

experience of many other persons. I think we are justified in drawing from this the conclusion I have stated, which is also corroborated by the fact that in Bombay wealth is not so much invested in land as it is in some other parts of the country. In Bengal, I believe, there is a strong tendency to invest in landed property, which contrasts very favourably with the unwillingness of Bombay men to do so. This is particularly to be regretted, because there are not merely economical but other sorts of benefits to be derived from the cities coming into close relations with the districts. But the case on this point does not rest simply on the opinion of Sir Theodore Hope, or on that of stray people here and there. Looking into the report of the Settlement of the Nagar Taluka of Ahmednagar, I find this passage in the resolution of Government:—"The fact that nearly 8,000 acres of land which were formerly classed as unculturable have been found under cultivation, and apparently to have required no special labour to bring them under cultivation, shows that at the original settlement the system of classing portions of occupied land as unarable was unnecessarily liberal." I venture to say that the argument used there is not correct, and is one which, if largely followed, must necessarily be unfavourable to improvements by landholders. The argument seems to be that because at the time of revision survey there is nothing apparent to show that the landholder had spent any special labour on the cultivation of land which was treated as unculturable at the previous survey, therefore no such labour must have been spent. It seems to me that it is a clear *non sequitur* to say that what is not apparent now could not have been in existence at a prior date. Supposing a man turns into rice land ordinary land full of rock or other material not favourable to the growth of rice. At the end of 30 years from the time when the change takes place there would be nothing apparent to show it. No officer, however able and sagacious, could tell that there had been expenditure of labour or capital on that land, and it would be a risky thing, from what may or may not appear at a particular point of time, to infer what must have been done or not done at a time long since passed, by the landholder. Take another point with regard to the levy of assessments in certain holdings in the taluka of Nasik. They seem to me to be inexplicable, except on the supposition that, as a matter of fact, improvements have been taxed. I have got before me the details regarding several holdings taken from the records. I find that at the original settlement, land which was measured at 6 acres 24 guntas, of which 10 guntas were said to be bad, was assessed at a total of Rs. 5-4. At the revision, the same holding was found to contain 6 acres and 21 guntas, that is 3 guntas less than at the previous survey. But the amount of bad soil there is reduced from 10 to 1 gunta, and the result is that the assessment is levied on 6 acres 20 guntas, instead of 6 acres 14 guntas, as at the previous settlement. This will doubtless be explained as due to defects of survey; but what follows is worthy of note. These 6 acres and 20 guntas are divided into two groups; one measuring 4 acres 14 guntas is classed as garden land, and another containing 2 acres 6 guntas is classed as dry crop. At the previous settlement, the whole land was regarded as dry crop land, while at the later survey more than half is classed as garden land and assessed accordingly. It seems to me that if at the previous settlement this was classed as dry crop land, and you class it afterwards as garden land, you practically tax improvements. It should be also noted that under the reassessment the amount to be paid rose from Rs. 5-4 on the whole holding to a total of Rs. 17, which is an enhancement of upwards of 200 per cent. There is another case,—I only give a selection out of what I have of a similar character,—where the original holding was 13 acres 12 guntas, of which 1 acre 20 guntas were put down as bad, and only 12 acres 12 guntas were assessed at 6 annas, the dry crop rate. But at the subsequent settlement the net acreage rose to 12 acres 39 guntas, 2 guntas only being allowed as bad soil, which may be, perhaps, explained by saying that the previous settlement was incorrect. But, again, about one-half of the land, 6 acres 4 guntas, is classed here as garden land. It seems to me that cases of this sort corroborate the belief which exists, that the land policy of Government has not been so favourable to the landholder in the past as we hope and believe it is now. Again, it appears from the published reports of the Settlement of the Igatpuri Taluka, that some land is classed there as new rice land, and some as old rice land, the latter being taxed higher than the former. This new rice land is what has become such after the original settlement, and though the tax on it is no doubt lighter than on the old rice land, it is heavier than the dry crop rate. That again looks very much like a taxation of improvements, because at a revision settlement land is taxed as rice land and not dry crop land, although it was not rice land at the previous settlement. Another point made by the honourable member in

his speech is that assessment of land irrigated from wells existing at the date of the original settlement was reduced. This, I believe, is quite correct; but on the other side you have to remember one important circumstance, that although the rate is reduced, the quantity of land which is brought under the reduced rate is so much larger than on the previous occasion that the total ultimately turns out to be larger, and the landholder has to pay a higher tax than before. I have got here several cases in illustration of this, but I will refer to the one which is most favorable to the Survey Department. It is one in which the holding was recorded at the original settlement to contain 10 acres 30 guntas, of which 15 guntas were taken as bad soil, and the remaining 10 acres 15 guntas was assessed, partly at garden rates and partly at dry crop rates. Here, the revised measurement of the land gives 10 acres 33 guntas, that is 3 guntas more than at the previous survey, but the area of bad soil is also increased, which is not a characteristic of the other cases I have referred to. The result is that at the revision settlement the landholder is really taxed on a smaller aggregate acreage, *viz.*, 10 acres 10 guntas only. The reduction of rates to which the honourable member refers also appears from this statement. While the old rate for garden land was Rs. 3-2, the new one was Rs. 2 only. Nevertheless the amount of tax payable is raised from Rs. 16 to Rs. 24. And this results from the acreage of land classed as garden land being taken at 9 acres 35 guntas instead of 3 acres 20 guntas as at the prior settlement. That again looks very much like a taxation of improvements. These are all circumstances which we have got to remember in considering what has been the policy of Government in the past in reference to improvements made by landholders.

Another point in the Honourable Mr. Peile's speech is one of even more direct importance on the question which the Council has now before it, and that is what the honourable member called "the random assertion" of some people with regard to the unfettered powers of the Survey Department. I do not remember that I have myself ever made that "random assertion," but I must admit that I have believed it, and still believe it to a considerable extent to be true. I think the point of view which the honourable member occupies in regard to that question is different from the point of view of those who have criticized the Survey Department. The honourable member's explanation seems to me to be quite correct, if I may venture to say so, and is a very fair one when you look merely at the law laid down in regard to the matter in question. But the critics of the Survey Department, and I may say of the Government in this matter, do not look merely at what is the law binding on the department, but rather look to what is the actual practice of that department itself and of the Government in relation to that department. One thing I may say, before going into the details as regards this point. There is a widespread feeling, in which I share to a certain extent, that the central Government, however well inclined it may be to deal fairly with its subjects, is in a great measure powerless against its own departments, and I think that those departments especially which bring in revenue to the State, are departments which, to a great extent, can prevent the interference of the Government at head-quarters. How, for instance, does the thing work in the case of the department now before us? The honourable member has given us an explanation of the whole process of survey and settlement. We have got the processes of measurement and classification. We have another important process also which he did not refer to, namely, the re-grouping of villages at different settlements, re-grouping which lead them frequently to be classed at much higher rates than at the previous settlement. Then, finally, we have got the assessment in money of the amount of the tax on each holding. As to the re-grouping of villages, with reference to the facilities of communication and so forth which they might possess, and as to the assessment of the land tax in money, the central Government will doubtless be able to put some check upon the officers on the spot. But as regards remeasurement and reclassification work, which, as the honourable member says, is of a technical kind entrusted to a trained department, I confess I fail to see what materials the Government at head-quarters can have for the purpose of checking the local Survey officers. If the Survey officers say that a field had been wrongly measured at the previous survey, that it ought to be 30 acres instead of 20, then I confess I do not see by what means the Government can check that. Again, if they say that the classification of the soil at the previous survey was wrongly stated in the records, I equally fail to see how the Government could check it. Yet these two are very essential factors in the ultimate money assessment of individual holdings, and as regards them Government must be more or less dependent on the reports which come to them from the Survey officers. And this especially because the settlement reports give no information about individual holdings, and the whole proceeding is conducted *ex parte* and

behind the back of the landholder. The view I have now expressed is not that of non-officials only, but is shared by some of the officers of Government with the outside public. I would refer to a pamphlet issued for private circulation by Mr. T. Hart-Davies, of the Bombay Civil Service, for a copy of which I am indebted to the Honourable Mr. Justice Birdwood. Mr. Hart-Davies says at page 22, "The well-meaning Government resolution which enacted that an enhancement should only bear a certain percentage on the old revenue has not, as far as the cultivator can see, been very productive of results, nor has it operated as a binding check on the operations of the survey. The fact is that every separate department—and this is one of the chief causes of the unpopularity of the action taken by the Forest Department—has in the nature of things a tendency to try to justify its existence and expenditure by increased returns, a tendency, I may observe, accentuated in last year's General Administration Report on the Bombay Presidency, and it is precisely this tendency which would be corrected, if the fixing of the revenue demand were regarded as the duty of district officers."

The passage just quoted leads one to the consideration of the question how far the district officers on the spot are consulted by Government in regard to the settlement of assessment. It is quite true that before a settlement is finally sanctioned by Government, the Collector of the district and the Revenue Commissioner of the Division are both consulted, and they both make their reports, which are just as much before the Government as the reports of the Survey officers. Still there is no doubt that many eminent authorities have pronounced the part which the revenue authorities take in the final settlements not to be a satisfactory one. Sir Henry Montgomery in the minute which is published among the appendices of the Famine Commission Report, and the late Mr. A. Lyon, and Sir Auckland Colvin in the Deccan Riots' Commission Report, have all of them in substance expressed the opinion that the present system in regard to the consultation with Revenue officers in this matter is not altogether of a satisfactory character. And the resolution of the Government of Sir Philip Wodehouse itself apparently admits that.

The Honourable Mr. PEILE :—What resolution does the honourable member refer to?

The Honourable Mr. TELANG :—I mean the resolution which was published in the newspapers, and which stated that the Collector's opinion was obtained too late for the purpose of any adequate effect being given to it.

The Honourable Mr. PEILE :—What you refer to is a letter of which a portion only was published as an extract, while the rest was suppressed.

The Honourable Mr. TELANG :—I thank you for the correction. But however that may be, I have here the references to the opinions of Sir H. Montgomery, Sir A. Colvin and Mr. Lyon, which I have myself seen. Then I also find, from a reference to the recently published settlement reports, that Government have sometimes had to complain that the reports of the Survey officers have come to them too late for them to consider these reports with the fulness which the importance of the subject demands. In one case which I have a note of, I mean that of the Honávar settlement, the Government say the reports should have come to them earlier, as it involved an important question. I think therefore that the Survey Department have in actual practice more power than would be supposed from merely looking at the rules laid down for the guidance of the Survey officers. But I do not wish to labour that point any further, as I do not think that it will be of great importance, if the amendment which I suggest in regard to resurvey and reclassification, is adopted. If the arrangements referred to in the correspondence between the Government of Bombay and the Government of India in 1883 are finally adopted, and most of the work that is now done by the Survey and Settlement Department be done through the agency of district officers, there will be no difficulty of the kind I have now been dwelling upon.

The third point which I wish to deal with is the honourable member's statement that moderation in enhancements is a cardinal principle in our revenue settlements. I am quite content to accept that as the principle which has generally regulated the proceedings of the Government for some few years past. But I must point out that what the honourable member stated to us on the last occasion with reference to the percentages of enhancement at revision in the various talukas to which he referred, is scarcely satisfactory to my mind as a proof that the actual enhancements had been moderate. I say the fact that on a whole taluka the enhancement is not more than 33 per cent. is not a matter of so much importance. What is a matter of great importance,

is how much is the enhancement on individual holdings. It would be very little consolation to myself, for instance, to be told that although my own holding is increased 100 per cent., the average assessment on the holdings in the whole taluka taken all together is enhanced only 33 per cent. Under the limit fixed by Government as to the maximum enhancement to be made in a taluka, the increase can only reach 33 per cent. as a general rule. But the limit of enhancement on individual holdings is a hundred per cent., and that seems to me to be not at all a moderate enhancement when it takes place. In the published reports I do not see anywhere how many holdings are enhanced to the full extent allowed by the resolution, nor is there any classification of the various enhancements on individuals holdings. Without this information, which it is desirable should be shown in all reports, it is difficult to form a thoroughly satisfactory opinion on the subject I am now referring to. But there are some facts which must be weighed against the honourable member's contention. For instance, I find that Dr. Pollen, who has been the Special Judge under the Deccan Agriculturists' Relief Act for some years, says that "in average years the ordinary Deccan ryot does not get enough from the produce of his fields to pay the Government assessment and to support himself and his family throughout the year." The honourable member referred to the statement made by the committee for the promotion of Agricultural Banks in the Deccan, that the nett profit of cultivation in Pandharpur, taking them at 40 per cent. of gross produce, are three if not four times the assessment. But I believe that it was the same committee which said that further time should be given for the continuance of the present settlement, and that no enhancement of assessment should be made in the meantime—with regard to which proposal I may mention, in passing, that Mr. Hart-Davies objects to it, and says this is an attempt on their part to obtain a portion of what the Government ought to claim. It must be remembered that the opinion of the committee therefore, and it is also the general opinion, is merely that the assessments which were made at the original settlements were fair, and, in fact, I may add on the whole liberal, and that the complaint is generally confined to what has taken place since the revisions commenced. But then the argument was suggested by the honourable member that independent considerations supported his view, and one of the modes in which he said the success of the assessments could be tested was by a reference to the returns of the Registration Office. The honourable member himself pointed out that there is a difficulty in relying upon those returns as satisfactory evidence, because it is not always that you get in full the real particulars of the whole transaction. I have seen from my own experience in the courts that in many instances the sales take place not for the proper market value of the property, but for the whole amount of the debt actually due, which is then written off, and the property is treated as sold to the creditor for that amount. It must also be remembered, that under the circumstances which have now existed for some time, other modes of livelihood, such as manufactures, &c., being much fewer and less paying than they used to be, the population in the districts is pressing on the land as the only source of gain available. A friend of mine in Bombay bought a piece of land—I ought to say that it was in the Sholapur District—and cultivated it to see what he could make out of it; and he found that what he got from the land was only just sufficient to pay the assessment and the wages of the labour employed on the field. These are all matters which must be taken into consideration with reference to the deductions we are asked to draw from the actual selling value of land. From published reports of Government also you find that sometimes land is put up to auction, but does not fetch any of those large prices which the returns of the Registration Office would lead us to expect. The report on the settlement of the Pärner Taluka shows that land which was sold by auction for arrears of assessment fetched very small prices indeed, and the Collector says that it was probably owing to there being no bidders. In the Bhimthadi Taluka of the Poona District several thousand acres of land were sold for arrears of revenue for very small prices. It was very nearly two lakhs of acres, and was sold for some Rs. 15,000 only. I have not got the precise figures by me here, but there was some correspondence on the subject, which was published in the journal of the Poona Sārva-janik Sabha, and the Government, though challenged to do so, have not yet published any answer to it. The facts in regard to those points were all culled from the Report of the Deccan Ryots' Commission. As regards crop experiments, I do not know much about them, and can say nothing. But we must remember on the other side that there is the evidence published by the Poona Sārva-janik Sabha in 1873 for the use of the Parliamentary Finance Committee that was then sitting in England, evidence which showed that very often the gross produce was barely sufficient to pay the assessment and the wages of labour employed on the fields. On the whole,

I repeat, that as far as the policy of Government is concerned, as it is indicated by this Bill, I have nothing to say in the slightest degree against it. I say again, what I said on the last occasion, that the Government and the people may be congratulated upon it. It was only with reference to what has occurred in the past that I thought it desirable to draw attention to certain circumstances pointing to a somewhat different conclusion from that stated by the Honourable Mr. Peile. The Bill, I think, is a good one, but in view of the circumstances to which I have referred, its scope ought to be extended, if the object with which it is brought forward by the Government is to be effectually secured.

The Honourable Mr. DAYARAM JETHMAL :—On the last occasion, when the Honourable Mr. Peile was about to move the second reading of this Bill, he enquired if it was the wish of the Council that the Bill should be referred to a Select Committee. The Honourable Mr. Telang answered that he was not particularly anxious for a Committee, but that an opportunity should be given for a full consideration of the questions involved in the Bill. The motion was then deferred to this day. If what took place on the last occasion might be construed as a determination on the part of the Council not to refer the Bill to a Select Committee, then there would be no need of my proposing the motion which stands in my name, namely, “that the Bill be referred to a Select Committee of the Council consisting of the Honourable J. B. Peile, the Honourable K. T. Telang and the Honourable-Budrudin Tyabji.” But I think that that would be an unreasonable construction to put on what took place on the last occasion. Under the rules, a Select Committee may be appointed after the first reading is carried, as in the present case, while the motion for the second reading has not yet been carried. Except in so far as there has been a delay of one month, we are now, I submit, in the same position in which we were before. But even on the score of the delay which has already taken place, I do not think it would be reasonable to oppose the appointment of a Select Committee. We find that the object of the present Bill is not to create a new right in the ryot, or to confer a new right on the Government, but, as the Honourable Mr. Peile has stated, simply to give an assurance to the cultivators that they would be protected in any improvements that they may make. That assurance it is desired to give in a more clear form; but that is by no means a new departure from the policy which the Government has always pursued. The words of the Honourable Mr. Peile on this point are clear enough. He said “the motive of the Bill is simply the desire of the Government to remove from the land law any words which, by raising a doubt as to our policy, may discourage agricultural enterprise.” That being so, it seems to me that the delay of one month which has taken place, cannot be of great importance. We have had it now from the Honourable Mr. Telang that the public are particularly desirous that the policy of Government, as now enunciated, should be more particularly and distinctly recognized, and therefore I do not think that there would be any reason to complain of the further delay that might take place if a Select Committee were appointed. I make this proposal, because in my humble opinion the Bill, as now framed, does not sufficiently give the assurance which it is the desire of Government to give. The subject is one of vast importance. The people of this country do not understand the technicalities of the system which the Settlement Officers pursue in assessing their lands, and they always attribute any enhancement that takes place to the improvements they may have effected. It is for this reason all the more necessary that there should be a distinct declaration in the Act that the ryots would not be disturbed in their holdings, and that no enhancement shall take place, except on general considerations. I may state, at the outset, that in Sind, though the Land Revenue Code of 1879 and the ordinary Bombay Revenue system are generally enforced, still, thanks to the liberality of the present Commissioner, Mr. Erskine, the system is, to a certain extent, relaxed. We have no thirty years’ settlements but only ten years settlements, which are necessitated by the fickleness of the river Indus which may at any time cut off holdings. They are supposed to be temporary, though the intention, I believe, is to make them lasting and to enhance assessments at revisions on general considerations only, which, of course, should be considerations arising out of causes created by Government themselves. The principle is also recognized of assessing only such lands as are actually cultivated. This is done in many talukas by a system of fallow rules, according to which a Zamíndár is allowed to retain his lien on such numbers as he leaves fallow, and on which no assessment is levied during that time. Whenever numbers are subdivided, or lands are swept away, it may become necessary to have survey operations again. The general rules of survey are however enforced in Sind, and therefore Sind has an interest, in common with the rest of the

Presidency, in all matters relating to survey generally. I say that, with these exceptions, all the rules, inclusive of those contained in the famous joint report, with variations arising from local peculiarities, are enforced. I now say, on behalf of the people of Sind, that they have a well grounded apprehension that unless legislative recognition is given to the principles I have mentioned,—those which are known under the name of the “new system,”—improvements certainly will not take place. There is a fear on the part of the people that the whole thing depends on the *personnel* of the Government and on the officer whom they may have the good fortune to have as their Commissioner. It may happen that on the present Commissioner leaving the place, another officer may come in, who, enamoured of the Bombay system, may introduce the rules as they exist in the rest of the Presidency, in all their rigidity, and there is every fear that the system in Sind may be made to model itself greatly on the Deccan system, as has been done in times past. The history of survey operations in Sind shows that, and therefore the people there are desirous that legislative recognition should be given to the principles now enunciated. Then as regards other matters in which Sind stands on common ground with the rest of the Presidency, there is the same complaint in that province that we have just heard from the Honourable Mr. Telang, regarding the enhancement of assessments on revision. It is true that the rules and orders of Government do not allow reclassification and remeasurement of individual lands. Although I must confess that remeasurement becomes necessary on many occasions in Sind, still there is the general complaint about the enhancement of assessments on revision being out of all proportion to what the fields can bear, and it is also asserted on all sides that improvements are taxed. With your Lordship’s permission I will read an extract from a letter I have received from some of the Zamíndárs in Sind. It was written in the vernacular of the province, and I have got it translated into English. They say:—“Although Section 106, Land Revenue Code, prohibits enhancement of assessments on account of improvements, the Settlement Officers do not pay any attention to it. See the former settlement was fixed for ten years in 1870-71. Some lands were assessed at 8 annas and some at 12 annas per acre. These were waste jungle lands with mounds of earth. The Zamíndárs at their own cost dug canals in them, cut the jungle and cleared the mounds and brought cultivators and built villages. All this was at their own cost. The Government did not spend anything, nor did they excavate any canal. If the Settlement Officers had paid any attention to the above section, they would not have increased the rates. Improvements are effected at the cost of Zamíndárs, but the improvement of land is made the cause of enhancement of assessment.” That is the way they express it. The Council will find that the revision operations in the year 1881 in the Lárkhána Táluka show the following results:—The original settlement showed a total of Rs. 2,48,614, while at the revision in 1881 the amount was increased to Rs. 4,26,000, that is, nearly cent per cent. At the same time, the Government have not dug any additional canal or made any such improvement to warrant such an increase in the assessment. Of course, the explanation that is given is that the area of cultivation has increased. But that may only partially account for such a fearful enhancement as that of cent per cent. It would be unreasonable to suppose that the profits of agriculture and the prices of its produce had increased to such an extent. But matters were even worse in regard to individual holdings in some of the tálukas, where the assessment was actually enhanced 500 per cent. In one place, in Shahdádpur Táluka, the original assessment on 1,642 acres of land was Rs. 862. At the revision, ten years later, it was increased to Rs. 3,294; that is, while the original rate was $7\frac{1}{2}$ annas per acre, it was afterwards increased to Rs. 2-5 per acre. In one of the tálukas, so heavy was the assessment, that the Zamíndárs had offered to the Government the whole of the harvest they had reaped in lieu of the assessment. In the Hála Táluka, similarly, there was an enormous increase, and Mr. Hart-Davies, who was at one time Manager of Encumbered Estates, and who was as disinterested a party as any officer of Government can be, had actually protested against the enhancements made on the lands which were in his charge, on behalf of the Zamíndárs. Now, this is a matter of great importance. We have it here that improvements, as a matter of fact, and in spite of the orders of Government, are taxed, or if they are not actually taxed, the people believe that they are taxed. We have further the fact that enhancements do take place on revision, and then again we have the special circumstances of Sind to be taken into consideration. I submit that these are all matters which are fit and proper for investigation by a Select Committee of the Council, and not by the Council at large, as it is being done now. As regards the right of appeal,

to which the Honourable Mr. Peile has referred in his speech, I say that practically the ryot is shut out from the right of appeal at revisions. We find that, according to the practice enforced by him, the Settlement Officer makes his proposals for the maximum rates that are to be fixed. His proposals are possibly criticized by the Collector, though the Zamindárs always complain that the revenue officers are not consulted, and then they are sent to the Government who sanction them. Finally, the proclamation is issued stating the rates that are introduced, and any appeal which the people make after that is virtually useless. I have a resolution in my hand on the subject of the Lárkhána assessment, and I find that the petition made in that case was rejected.

The Honourable Mr. PEILE :—Is it not within the knowledge of the honourable member that in the Lárkhána case a petition was made, that a careful enquiry was held, and that the assessments were reduced?

The Honourable Mr. DAYARAM :—I admit that after the passing of the resolution rejecting the petition of these people, some reductions were made in the case of individual holdings owing to exceptional causes, but that does not affect the question. It is considered rather fortunate that a Zamindár should ever get some one to write a petition for him. I can say this from my own experience. If a Zamindár wants to have a good petition written for him by a competent person, he has to come to Karáchi and spend a large sum of money to engage the services of such a man. I say, therefore, that virtually the Zamindárs are excluded from the right of petition. It is true that after a rate has been sanctioned, Government may, in the plenitude of their power, order a reduction. But except in rare instances the sanction and the proclamation finally settle the matter, and it cannot be otherwise unless the people have a right of appeal before the maximum rate is fixed. Section 104 of the Land Revenue Code, which makes the recovery of an assessment introduced during the currency of a year prospective, and not retrospective, has not been introduced in Sind. Now, my Lord, these are various matters which may well be considered by a Select Committee of the Council. They will have to consider, for instance, whether the principles which are observed in Sind—namely the principle of ten years settlements and that of charging only such lands as are actually cultivated—should or should not be continued to be observed in Sind. It is also to be considered whether it should not be expressly declared that reclassification and reassessment shall not take place, also how long this department shall continue and what is meant by the value of land. "Value of land" is one of the expressions used in the draft Bill, which seems to me to be very vague, especially if it is applied to land in cities, in which case it would have a very serious effect. Moreover, the Committee will have to consider what shall be deemed to be "improvements" on revision. Is not a more extended or ample right of appeal to be given to the Zamindárs? Is not the enhancement of rates on account of facilities of communications created at the expense of Local Fund Committees to be prohibited? All these, I repeat, are matters which must be treated as included in the phrase "conditions affecting the revision of the land revenue." This is the phrase used in the preamble of the Bill. If this is so, then, I submit, it would be more convenient that there should be a committee to consider all these points, and having considered them the Committee may reject them all, or approve of some of them, or may make suggestions for special legislation for Sind. No doubt the report of a Committee like that will strengthen the hands of the Council, and will give a greater assurance to the people who feel that this Bill, however well intentioned it may be, does not go far enough. The only objection which can be raised against the Committee is that there will be more delay. But, considering the character of the Bill, it is of great importance that legislation on the subject should be as thorough and as complete as possible. With these observations I move the amendment of which I have given notice.

The amendment was lost.

His Excellency the PRESIDENT :—Before putting the motion that the Bill be now read a second time, I should be glad to make a few remarks, with the view of clearing up misconceptions regarding the machinery of the department. I may say that criticism is extremely welcome to Government, but we must remember that we are a Legislative

Council, and not a board of revision in regard to details of classification and assessment. It would, of course, be absolutely impossible to expect infallibility in all the details of survey and settlement work. But although I do not see my way to accompany the classers when they perform their work in the fields, still, I should be very glad, when the classers go to the Honourable Mr. Telang's field, to witness the operations conducted there. If I take part in this discussion, it is to attempt to remove any doubt which may be felt as to the beneficial results to the Kunbis of the operations of the Survey and Settlement Department. A great deal in this discussion turns on keeping distinct the various processes which ultimately produce the land revenue. Survey, classification and assessment are three entirely distinct operations. About survey nothing need be said, as we are all agreed that accuracy in that respect is desirable.

Our controversy rages more or less fiercely about reclassification. Two parties are anxious to get rid of reclassification. The advocates of retrenchment, who consider this a costly, and the advocates of the Kunbi, who consider it a vexatious process. I shall join issue with the latter because I consider the process a direct protection of the ryot, and because I am unable to understand why the Kunbis object to this process. In all matters of taxation it is clear that the first desideratum is to attain equality to prevent that *A* should pay relatively more than *B*. By classification and reclassification I secure that a number belonging to *A* should not pay relatively more than a number belonging to *B*. I satisfy myself that a 16-anna field in the Deccan represents, as far as possible, the same productive quality of soil as a 16-anna field in Gujarát. The incidence of taxation will be the same. This is of much greater importance to the Kunbi than to Government. You will see this at once if I put it this way. Let us eliminate reclassification, and in that case the land revenue would be assessed on an erroneous classification. To Government, however, it is all the same whether a given village contributes Rs. 1,000 to the land revenue with or without reclassification, but to the Kunbis it is not at all the same; and if I happened to be a Kunbi the one thing on which I should insist is, that the foundation on which the whole edifice rests should be solid, that the regulator and distributor of field to field assessments should be a precise measure. All the trouble taken—all the money spent, on reclassification—is, I consider, directly to the advantage of the Kunbi. If further illustration is necessary, let me take it from the income tax. Two firms are liable to pay income tax. Those firms pay an aggregate sum of Rs. 1,000. As long as the Treasury gets its Rs. 1,000, it matters little whether firm *A* is classified as having an income of Rs. 10,000 or of Rs. 15,000. But reclassification matters a great deal to firm *A*, which is paying on Rs. 15,000, whilst it should pay on Rs. 10,000, whereas firm *B* is paying on Rs. 10,000 and should pay on Rs. 15,000. For the same reason that we classify and reclassify incomes to secure equality in the payment of the income-tax, we classify and reclassify the land to obtain equality of land revenue. We have carried that system of classification, I believe, to a degree of perfection of which we may be justly proud. If infinite trouble is taken with this classification, if we have the field divided into divisions of equal area, if we ascertain the average depth by digging, and decide the class of the share by the depth and the quality of the share, and have ten classes, taking 16 annas for the first and 1 anna for the lowest, it is not because we want an instrument of torture to extract as much as we can from the unfortunate Kunbi, but it is because in stating that a certain survey number after deduction of kharáb, and taking into account the faults in the soil, should be classed at 12 annas 6 pies, we guarantee to the owner of that number when the land revenue is fixed that the incidence of the land tax on his number shall be the same as on a similar number in Gujarát. You will see, therefore, that classification is the process by which I obtain the requisite data for further operations. You will also see that the process of classification does not determine in any way the process of taxation. The classer need not have any knowledge of the tax which will be imposed. His work is entirely independent of what follows.

It must be remembered that at a revision settlement *entire* reclassification is only ordered where it is found that the old classification does not represent the relative values of the different fields—in fact where it is found that the old work is defective. Where the old work merely needs amendment in certain respects, a *partial* reclassification is entertained. This consists merely in separately classing holdings which have hitherto been lumped together, and in applying general adjustments to the old classification values, where necessary. As an illustration of reclassification, I may perhaps give you some figures of the Jamkhed Taluka, and some numbers in the village of Donegaon:—

	By Old Survey.						By Revision Survey.					
	No.	Total Area.	Kharāb.	Remain- ing Area.	Classifica- tion Rate.	Assessment.	No.	Total Area.	Kharāb.	Remain- ing Area.	Classifica- tion Rate.	Assessment.
	1	2	3	4	5	6	7	8	9	10	11	12
	A. g.	A. g.	A. g.	Rs. a. p.	Rs. a. p.		A. g.	A. g.	A. g.	Rs. a. p.	Rs. a. p.	
Jámkhed Táluka	118	19 8	0 8	19 0	0 6 5	0 0 0	144	18 27	0 16	18 11	0 9 5	11 0 0
Donegaon	142	3 14	0 2	3 12	0 7 8	1 8 0	173	3 15	..	3 15	0 13 0	4 0 0
Old maximum rate Re. 0-14-0 ..	143	10 29	0 3	10 26	0 7 4	4 12 0	174	0 25	..	0 25	0 10 0	5 0 0
Revision maximum rate Re. 1-1-0 ..	..	..	..	..	....	....	175	4 7	0 7	4 0	0 11 0	3 0 0
								10 32	0 7	10 25	0 10 6 average.	8 0 0
	182	24 29	0 4	24 25	0 5 0	7 0 0	222	24 29	0 4	24 25	0 2 6	5 0 0

Note.—Where the old number has now been broken up into two or more new numbers, it is because it contained two or more occupancies clubbed together which, whatever the quality of their soil, paid at one common rate assessed on their respective areas (these areas being roughly ascertained for the purpose by the Mámáldár). These occupancies are separately dealt with under the Revision Survey and the revision classification in column 11 shows their relative values.

You will notice that the relative value of the richer and poorer soils is placed on a better footing, that the poorer soils had been over the richer under-estimated. By reclassification you decrease as well as increase. The explanation of what reclassification means will, I hope, convince the honourable member that his amendment would be futile. He would only reclassify with the occupier's consent, but what would be the result? All occupiers who were or considered themselves classified in too high a class would appeal, but not a word would be uttered by those who were classified too low. The same would apply to the income-tax. I am sure that my friend the Honourable Mr. Forbes Adam would give his consent to be placed in a lower category of the income tax, but I am not so sure that we should obtain his consent to put him in a higher class because the falling rupee was stimulating exports. The same thing would happen in a village. A sharp *quondam* A'bkári contractor, having invested his profits in land, would soon ask the Government to put his *warkas* numbers in a low class, but the gentle Kunbi would not be quite so ready to point out that he was in too high a class as compared with his neighbour. I have represented western Kunbis, and if I were representing the Kunbis here, I should certainly urge the Government to keep the power and the safeguard which reclassification ensures against errors which may have been committed in a previous classification. Ask the Kunbis in those parts of the world where there is no classification, and where the village headman takes a share of the produce, how they fare. It may be admitted that a strong case will have to be made out for future partial reclassification, and the very fact that the work done by native classers has been so well done makes it possible to introduce a clause in the Land Revenue Code which will dissociate reassessment and reclassification. If further guarantees are necessary for the exemption of improvements, I am quite prepared to give them, but if notwithstanding the deliberate intention of the Legislature improvements are in any way taken into account, it should not be forgotten that this is the cultivator's own remissness which is to blame for it, as the *onus probandi* of having made them rests on him. The advantage to the Financial Department of Government to have a constant and final distributor of future assessments is obvious. No further proof need be given of our wish to avoid a general reclassification than the fact that already part of the establishment has been disbanded, and a Superintendent of Survey and three establishments employed in the Southern Marátha Country have been reduced.

The relative value of soils is not likely to undergo frequent changes, but the elements on which the assessment is based and which include all the factors which bring into play the productive capabilities of the soil, are of a varying character; market prices, roads, railways, climate, husbandry are taken into account. Here, again, the various groups represent various classes, and all that has to be done is to apply to grouping the same principles which were applied to classification. This process also, therefore, is a scientific process which, as the constituent factors are of a varying nature, requires

great experience and skill. If it is asked, whether this work is ever corrected by Government either on the proposal of the Commissioner or spontaneously, the answer must be in the affirmative. On the settlement proposals for the Jamkhed Táluka, the Survey and Settlement Commissioner proposed that in two groups the maximum rates should be lowered one anna each, which benefited 2,265 occupants. By an order given direct by Government, the maximum rates in two villages of Chikodi settled last May were reduced, and the assessment of 119 occupants corrected in their favour. It is obvious, however, that the chief function of Government is to fix the standard, *viz.*, to determine what will be the maximum dry-crop rate levied in a group when all the circumstances above-mentioned are favorable, and which might be termed a first-class group. Now, it will be asked, are your results in establishing maximum dry-crop rates in first-class groups as stable as your results in establishing first-class soils? To that question the reply must be in the negative. Just as 16-anna soil in Broach is of about the same productive quality as 16-anna soil in Ahmednagar, the maximum dry-crop rates, where prices, climate, communications and husbandry are identical, ought to be the same in two different tálukas. This is not the case; a Rs. 2 maximum dry-crop rate in one táluka will represent a tax which in another táluka would be represented by Rs. 5, whereas it may be found to amount in the latter to Rs. 4 only. Here undoubtedly there is no equality of taxation; here we have abandoned the even pressure of our machinery, but why? Simply because a rigid adherence to a uniform standard would have meant a great divergence of enhancement. To attain fixity of standard, we should have had to enhance may be 40 per cent. in one táluka, and 20 per cent. would have given the same result in another táluka, because the starting point varies. In the former case we slacken speed—we put on the drag. Future revisions will naturally tend to the disappearance of these inequalities. We have not surrendered our aim ultimately to reach equality of assessment, but we have debarred ourselves from doing this by leaps and bounds, and imposed the 33 per cent. limit as one which cannot be overstepped. This has obviously been done solely for the benefit of the cultivator, to allow of a gradual development of agriculture in the districts which hitherto have been assessed too low. The ultimate result, however, must be that we shall have the same exact relative value of assessed groups as we now have the exact relative value of classified soils. The object of classification with reference to soils, and the object of assessment with reference to groups, is to give a correct scale to Government on which it can adjust whatever figure it may deem necessary to levy as land revenue. The Survey and Settlement Department is mainly responsible for the construction of the machinery, and after the dissolution of that department, I attach the greatest importance to the establishment of circle and district inspectors, who will, under the Director of Agriculture, have to keep it up and develop it further, not, I repeat, for fiscal purposes, but to secure equality of taxation to the Kunbi. The decision as to what must be the yield of the machinery rests with Government. Here, again, I shall take up the income-tax parallel. A special department takes care that incomes should be ascertained, but how much is to be imposed is not the duty of the Income-tax Commissioner, but of the Government which decides whether *3d.* or *6d.* should be the rate. And whether a low or a high figure should be imposed depends upon the financial condition generally. When once our assessments will have reached the degree of perfection of our classifications, though, of course, in the former case revision will always be necessary to secure equality, because the profits of agriculture will vary, the Government will simply have to determine a standard maximum dry-crop rate, and the machinery will assimilate itself to the increase or decrease, whichever it may be. The survey and settlement arrangements should not be held responsible for the burden imposed on land. They are simply intended to equalise that burden and to secure justice to the ryot. What the amount of land revenue should be is a question of a totally different order which involves considerations of the fiscal policy of the Government, and not of this Government only, but of the Government of India and of the Secretary of State. Whatever conditions are imposed on reclassification and on reassessment, the determination of the amount of land revenue to be paid for Imperial and for Provincial purposes rests with the Government in its executive capacity. The Secretary of State may at any time alter the instructions given by him as to the 33 per cent. limit. It is an attribute of Government which exists in every native State, which is exercised by every native Chief, and which is vested in the Sovereign. This principle was clearly enunciated by my noble friend Lord Hobhouse in the debate on the Bombay Revenue Jurisdiction Bill, when he said, on the 28th of March 1876, in the Governor-General's Legislative Council:—"In India * * * the land revenue is levied at the discretion of the Rulers." I shall

only say this much, that those who directly or indirectly delude the ryot by dreams of a permanent settlement, are to my mind as incapable of appreciating the wants and the resources of the country as those who in the United Kingdom would support a theory of fixing or abolishing the income-tax. Does the present assessment leave a sufficient margin to the cultivator? That is a fair question. If it could be proved that a cultivator free from debt had not a sufficient margin wherewith to conduct his farming operations, I should be the first to urge a revision of the various maximum rates, but I should not touch the principles of classification and assessment, which I believe to be sound. The tests I applied to convince myself as to the moderation of our demands were of a statistical nature. I asked for prices paid before and after revision for occupancy right, and the result will be seen from the following statement for the Parasgad Taluka (into which the revision settlement was introduced in 1880), of prices realised by sale of land before and after the settlement respectively :—

Nature of Land.	Area.	Government Assessment.	Date of Sale.	Price paid.	REMARKS.
	A. g.	Rs. a. p.		Rs.	
Jirát	10 25	11 0 0	1st December 1879.	20	} Part only resold.
Do.	85 23	90 0 0	7th September 1880.	20	
Do.	5 22	7 8 0	18th June 1878 ...	210	
Do.	1 28	3 0 0	5th October 1880 ...	200	
Do.	8 20	7 8 0	3rd August 1877 ...	50	
Do.	26 1	22 0 0	15th June 1881 ...	100	
Do.	14 35	18 0 0	14th August 1877...	50	
			22nd November 1881	74	
			22nd February 1876.	100	
			19th February 1883.	80	

Note.—The upper figures are those of sale : the lower of resale.

The next point was to ascertain how much land had been relinquished and how much land had been taken up after revision. The following statement shows the area and assessment of land relinquished and of that taken up for cultivation since the introduction of revision settlement into the below-mentioned Talukas.

District.	Taluka.	YEAR IN WHICH AND THE NO. OF VILLAGES INTO WHICH REVISED RATES WERE INTRODUCED.		1881-82.		1882-83.		1883-84.		1884-85.		1885-86.		Total.	
		Year.	Number of Villages.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		3	4												
								A. g.	Rs. a.	A. g.	Rs. a.	A. g.	Rs. a.	A. g.	Rs. a.
Ahmed-nagar ..	Kopergaon ..	1884-85	22	..	..	..	..	..	..	25 35	7 8	..	..	25 35	7 8
	Nevása ..	1883-84	119	..	..	..	..	116 21	29 8	265 28	73 0	85 25	49 0	221 13	123 0
	Párnar ..	1884-85	107	..	..	..	..	653 58	244 9	744 17	245 0	358 9	110 0	1,756 24	629 9
	Nagar ..	1884-85	4	..	..	..	..	..	..	130 36	25 8	905 31	281 5	1,120 27	304 13
		1885-86	95	..	..	..	..	..	..	465 38	162 4	1,098 37	294 3	1,563 35	466 7
				..	..	..	..	..	..	37 32	18 0	81 30	50 0	72 22	63 0
				..	..	..	..	..	..	..	..	206 13	77 8	206 13	77 8
Poona ..	Sírúr ..	1883-84	30	..	..	..	..	No relinquishment.				..	..	6 7	3 8
	Junnar ..	1885-86	6	..	..	..	..	6 7	3 8	..	..	..	..	..	..
		1883-84	154	..	..	..	..	1,259 10	468 14	1,472 7	667 4	76 12	42 0	2,807 29	1,178 2
		1885-86	2	..	..	..	..	2 16	1 4	124 9	71 0	39 35	32 0	116 25	104 10
Bijapur ..	Hungund ..	1884-85	145	..	..	..	..	..	..	472 14	677 8	58 1	35 0	530 15	712 0
	Bagakot ..	1884-85	126	..	..	..	..	..	..	2,473 27	1,151 0	577 28	264 0	3,051 25	1,415 3
	Bádámi ..	1885-86	129	..	..	..	..	..	..	513 34	185 11	79 15	33 8	593 9	219 8
				..	..	..	..	..	..	821 17	335 14	1,286 28	637 12	2,108 5	972 10
				..	..	..	..	..	..	..	..	182 16	76 0	182 16	76 0
				..	..	..	..	..	..	..	..	6,621 25	3,469 10	6,631 26	3,469 10
Belgaum ..	Sampgaon ..	1884-85	140	..	..	..	..	..	..	183 39	107 8	181 11	96 4	394 10	263 12
				..	..	..	..	..	..	..	..	29 0	20 13	31 8	69 13
Násik ..	Igatpuri ..	1885-86	123	..	..	..	..	..	..	..	..	66 35	11 0	66 35	11 0
	Dindori ..	1883-84	37	..	..	..	..	..	..	2,078 7	1,748 8	1,190 29	535 0	4,482 24	1,698 9
				..	..	..	..	..	..	3,310 35	1,493 3	2,657 32	869 10	6,678 35	2,557 10
Nagar ..	Ráhuri ..	1881-82	97	867 25	410 10	379 8	249 0	108 24	67 8	163 18	69 0	172 24	53 0	1,635 20	840 2
		1883-84	14	264 15	181 14	1069 29	434 8	914 38	489 12	1,424 5	843 8	782 39	345 12	4,387 4	2,286 6
Belgaum ..	Athni ..	1884-85	65	..	..	..	..	..	..	..	..	1,184 11	193 6	1,184 11	193 6
	Ron ..	1885-86	29	..	..	..	..	..	..	..	..	21 3	12 0	21 3	12 0
				..	..	..	..	..	..	..	..	21 29	17 0	21 29	17 0
Belgaum ..	Gokák ..	1882-84	70	..	..	..	..	130 9	59 12	286 31	157 8	130 27	50 0	653 27	268 4
		1885-86	14	..	..	..	..	1,573 39	649 0	1,324 35	534 12	141 9	63 2	3,040 0	1,226 14

Note.—The ordinary figures are for land relinquished, and the Italic figures are for land taken up for cultivation.

In the above statement the tálukas of Sampgaon and Junnar will attract notice. In Sampgaon there is scarcely any available assessed land to take up, and often at a revision over-swollen holdings are reduced, and land which is exhausted is thrown up. In Junnar the land thrown up bears an assessment on an average of from 6 to 7 annas only. It bears an insignificant proportion of the total area of assessed land dealt with in the revision, which is 227,504 acres, but still I have asked for an explanation. The other figures are quite satisfactory. I also submit a statement of the number of villages brought under revised settlement since 1st January 1881 :—

Name of Co llectorate.	Number of Villages revised since 1st January 1881.	Total Number of Survey Fields dealt with.	Total Number of Occupants dealt with.	Number of petitions to the Superintendent for reviewing Assessments.	Number of Appeals disposed of by the Survey and Settlement Commissioner.	Remarks.
Poona, Násik, Nagar and Khándesh.	1,262	291,037	73,531	299	108	
Dhárwár, Belgaum and Bijápur ...	883	167,878	52,144	25	9	
Total ...	2,145	458,915	125,675	324	117	

I further submit a statement of instances in which redress was given by the Survey Department :—

Name of Village.	Táluka.	Name of the Petitioner.	Survey Number.	Assessment fixed at the Revision.	Assessment as subsequently altered.	Actual Reduction.
				Rs. a. p.	Rs. a. p.	Rs. a. p.
Botharde ...	Junnar ...	Yeshwant Daji ...	2	6 0 0	5 0 0	1 0 0
			8	17 0 0	10 0 0	7 0 0
			9	10 8 0	8 8 0	2 0 0
			92	6 0 0	4 0 0	2 0 0
				39 8 0	27 8 0	12 0 0
Sawargaon ... Kamthadi ...	Do. ... Purandhar ...	Krishnaji Govind ... Hari bin Nursoji ...	99	9 0 0	7 0 0	2 0 0
			141	66 0 0	63 0 0	3 0 0
			122	37 0 0	20 0 0	17 0 0
			123	10 0 0	8 0 0	2 0 0
			124	21 0 0	15 0 0	6 0 0
			126	26 0 0	14 0 0	12 0 0
				94 0 0	57 0 0	37 0 0
Devgaon ...	Sangamner ...	On complaints made by the holders of the numbers to the Mámlatdár.	24	20 0 0	12 0 0	8 0 0
			26	21 0 0	19 0 0	2 0 0
			27	11 0 0	10 0 0	1 0 0
			28	22 0 0	18 0 0	4 0 0
			29	12 0 0	11 0 0	1 0 0
			30	4 0 0	3 8 0	0 8 0
			31	5 0 0	4 0 0	1 0 0
			32	6 0 0	5 0 0	1 0 0
			34	11 0 0	10 0 0	1 0 0
			35	10 0 0	9 0 0	1 0 0
			36	2 8 0	2 0 0	0 8 0
			44	10 0 0	9 0 0	1 0 0
			45	11 0 0	10 0 0	1 0 0
				145 8 0	122 8 0	23 0 0
Málegaon Haveli ...	Do. ...	Do. ...	30	10 0 0	7 0 0	3 0 0
			31	54 0 0	39 0 0	15 0 0
			48	8 0 0	6 0 0	2 0 0
				72 0 0	52 0 0	20 0 0
Kurkhed ...	Bárámati Petha ...	Krishnaji Ramchandra and others.	Not known.	99 8 0	60 8 0	39 0 0

And a statement showing the number of appeals made to Government :—

No.	Name of Petitioner.	Date of Petition.	Nature of Complaint.	Orders passed.	Remarks.
1	Balwant Narhar Tapasvi of Sásvad in Poona.	13th August 1880.	Complaining of over-assessment on a Survey field held by him in the village of Nayagaon in the Purandar Táluka in the Poona District.	By Government Resolution No. 3563, dated 21st June 1881, the petitioner was informed that he had incorrectly stated the circumstances relating to the water supply and that the rate per acre was reasonable and would not be reduced.	The village of Sásva, is included in the Purandar Táluka of the Poona Collectorate which has been brought under the revision settlement.
2	Yeshwant Daji Vaidya, inhabitant of Junnar in the Poona District.	13th August 1885.	Complaining of over-assessment on his lands under the revision settlement.	By Government Resolution No. 552, dated 22nd January 1886, the petitioner was referred to the Survey and Settlement Commissioner, who was requested to inform the petitioner of the reduction he proposed to make in his assessment.	The táluka in which the petitioner's village is situated has been brought under the revision settlement.
3	Sakharam Bapuji and others of Mekri, táluka Nagar, zilla Ahmednagar.	12th April 1886.	Complaining of over-assessment under the revision settlement.	By Government Resolution No. 4740, dated 3rd July 1886, the petitioners were informed that Government saw no reason to interfere with the order of the Survey Commissioner passed in their case declining to modify the assessment imposed on their land.	Do.
4	Sadashiv bin Anandrao and 7 others of Ráhuri in the Ahmednagar District.	30th December 1881.	Complaining of over-assessment under revised settlement in certain villages of the Ráhuri Táluka.	By Government Resolution No. 4052, dated 22nd June 1882, the petitioners were informed that no reduction would be made in the assessment on their lands.	Do.
5	Ahilaji valad Dhondi Bhápkar of Ralegaon Mhasobache, táluka Ahmednagar, zilla Ahmednagar.	15th June 1885.	Complaining of over-assessment on his lands at the revision settlement.	By Government Resolution No. 10265, dated 21st December 1885, the petitioner was informed that no reduction could be made in the revised assessment imposed on his lands.	Do.
6	Desai Becharlal Harjivandas, inhabitant of Ránpur, táluka Dhandhuka, zilla Ahmedabad.	7th April 1885.	Complaining of the heavy assessment fixed on his lands and requesting that, as the time for a fresh survey and settlement has drawn near, Government might be pleased to order a reduction in his assessment.	In Government Resolution No. 3584, dated 5th May 1885, the petitioner was informed that any representation which he might wish to make regarding the assessment of his lands at the revision settlement should be made to the officers of the Revenue Survey Department.	
7	Anantacharya bin Vithalcharya and others of Ainápur, táluka Athni, zilla Belgaum.	28th December 1885.	Complaining of over-assessment on their lands in Ainápur under the revised settlement.	The petition was returned to the petitioners with the intimation that Government declined to consider a petition which consisted largely of defamatory matter.	Do.
8	Balkrishna Balaji Jambarkhane of Halihosur, táluka Sampgaon, zilla Belgaum.	8th February 1886.	Complaining of over-assessment under the revised settlement.	By Government Resolution No. 3840, dated 28th May 1886, the petitioner was informed that the assessment fixed on his land at the revision settlement had been determined with due care and consideration and it would not be interfered with.	Do.
9	Mallappa Gunkilal and others, inhabitants of Mardage in the Dhárwár Collectorate.	.....	Complaining of over-assessment under the revised settlement introduced into their village.	By Government Resolution No. 4542, dated 5th August 1881, Government informed the petitioners that they had sanctioned a temporary reduction of assessment on their lands.	Do.
10	Hari Ganesh Palasgao-kar and 31 others, inhabitants of Wadáchpát, táluka Málvan, zilla Ratnágiri.	.....	Complaining of over-assessment under the survey settlement introduced into their village.	By Government Resolution No. 5526, dated 26th July 1883, the petitioners were informed that the rates fixed on their lands were moderate and would not be reduced.	

No.	Name of Petitioner.	Date of Petition.	Nature of Complaint.	Orders passed.	Remarks.
11	Ganesh Dinkar Bupál and certain others, inhabitants of Chiplún, Ratnágiri Zilla.	15th December 1883.	Complaining of over-assessment on their lands under the survey settlement.	By Government Resolution No. 7673, dated 15th October 1883, the petitioners were informed that, with the exception of certain garden lands the assessment imposed by the Survey Department was moderate and that as regards garden land enquiries would be made by the Commissioner, and if the rates fixed appeared to be too high measures would be taken to reduce them. A reduction of the assessment from Rs. 954-7-0 to 601-1-0 was afterwards sanctioned in Government Resolution No. 3897, dated 15th May 1884, on the garden lands.	
12	Parashuram Ramchandra Kelkar of Bivali, táluca Chiplún, zilla Ratnágiri.	6th July 1885.	Complaining of over-assessment on his lands in the village of Amberi Budruk of which the petitioner is a Watandár Khot.	By Government Resolution No. 550, dated 22nd January 1886, the petitioner was informed that the assessments imposed by the Survey Department in the villages of Chiplún Táluca were moderate but that if the petitioner thought that he had grounds for complaint in regard to the assessment of any particular field or fields he should lay the case before the Survey Commissioner.	
13	Certain inhabitants of the Honávar Táluca in Kánara Collectorate.	17th September 1885.	Complaining of over-assessment under the survey settlement.	By Government Resolution No. 1393, dated 20th February 1886, the petitioners were informed that there was no reason to doubt that the assessment imposed on their lands was moderate and equitable.	
14	Petition from Shantmurti Manjunath and others of Honávar in Kánara Collectorate.	Do. ...	Complaining of over-assessment.	By Government Resolution No. 960, dated 5th February 1886, the petitioners were informed that Government saw no reason to interfere in their case.	
15	Shambhat bin Lingabhat and others, inhabitants of Honávar in Kánara Collectorate.	Do. ...	Do. do. ...	By Government Resolution No. 1768, dated 5th March 1886, the petitioners were referred to the Collector of Kánara, who was requested to inform them to the effect of Government Resolution No. 1393, dated 20th February 1886, passed in the case of certain other inhabitants of the Honávar Táluca declining to modify the assessment imposed on their lands by the Survey Department.	
16	Laxumaya Ugran and others of Kaikini Mavalli of Honávar Táluca in Kánara Collectorate.	July 1885 ...	Complaining of over-assessment on their lands.	By Government Resolution No. 6897, dated 26th August 1885, the petitioners were informed that Government saw no reason to interfere on their behalf.	
17	Balaji Narayan Hardikar and others, táluca Mahád, Kolába Collectorate	20th December 1881.	Do do. ...	The petitioners' prayer was rejected—Government Resolution No. 927, dated 2nd September 1882.	

These statistics show that there is anything but general dissatisfaction with the operations of the Survey and Settlement Department, and that the cultivators are not in any way reluctant to take up unoccupied numbers. I have not given statistics as to improvements made, but it is a well-known fact that the number of wells is largely on the increase. But in addition I must be allowed to point out in what respect I hold the Survey and Settlement Department to be a shield to the Kunbi. Honourable members have not had the opportunities I have had of availing myself of the services of that Department for the direct protection of the Kunbi, and I wish to place on record what the ryot owes to the Survey. Ever since my arrival I have been unremitting in my efforts to remove what I considered the just grievances of the ryots against the Forest Department. Of course

there is a natural tendency to aggravate grievances, and a great number may be dismissed, but the grievance which I have felt to be a strong one is the encroachment by the Forest Department either on pasture set apart by the Survey Department or on assessed numbers. One of the main functions of the Survey Department is to guarantee to the agricultural population areas for extension of cultivation.

Every revision of assessment, every forest settlement, is submitted to me. Criticism of the latter is not difficult when we have the Survey to guide us, but when this guide fails I admit that I am never quite satisfied with regard to the limits of the proposed demarcation. I lately asked a Forest Settlement Officer: 'Are you quite sure that your settlement gives sufficient security of extension of cultivation?' He replied: 'Unfortunately we have not got survey data to assist us.' I have always required very strong evidence before sanctioning inclusion into forest of assessed numbers whatever the value of the assessment. There is a theory that it would be much better to turn the numbers with a low assessment into forest. I need not enter upon this controversy here, but if this is not done the Kunbi should know that he has the Survey and Settlement Department to thank for it. I have held for some time that if in the demarcation of forests Survey officers had been consulted, and Survey results treated with greater respect, there would have been much less discontent. Some extracts from a recent letter of Colonel Peyton's will show that my opinion is shared by one of the most judicious Forest officers, and by one of the most distinguished Revenue officers. Here we have a happy combination of three Departments; Mr. Stewart representing both the Revenue and the Survey and Settlement Departments, and Colonel Peyton representing the Forest Department. The latter writes:—"There is the Survey, however, and those officers in particular whom I have seen come to Kánara year after year with their men for the last 20 years to assess, measure and mark off the several classes of lands under cultivation and culturable from the forest with which they are greatly mixed in the interior. Than them few more experienced and better qualified officers for Forest settlement and demarcation will be found in any department, I feel sure. They will be found unprejudiced, and, moreover, most of them well acquainted with all the statistical information connected with the land and the rights of the people, which is one of the first duties of forest settlement, and, further, they are all finished surveyors, accustomed to control and get the utmost possible work out of the parties of surveyors and measurers under them. In fact, the Forest settlement and demarcation in Kánara in the hands of an experienced Survey officer might be made to go hand in hand with the Survey settlement and classification of the cultivated and culturable lands. No man, I maintain, can make a fair and just settlement, equitable alike to the ryots and the Forest Department, who has not a thorough knowledge of the district, its people, and their requirements, and a general idea of forest conservancy. The position of a classer in the Survey, Mr. Wingate has held for many years, particularly fits him for understanding the wants of the people, as the statistical return of each village is prepared under his supervision, and their requirements and condition minutely enquired into. A thorough knowledge of this kind must be of great value to the Forest Settlement Officer when settling grazing requirements and other rights." Colonel Peyton adds that Mr. Stewart approves of his proposals. If such a procedure had been followed the collision which took place between the two departments in March 1879 would have been avoided. The maps which I now lay before the Council give a rough but not inaccurate idea in the area coloured green of the way in which "Reserved Forest" was gazetted by Government Notification No. 6 F., dated 1st March 1879. You will see how the Gustave Doré of the Administration treated its Meissonier, how the careful reservation of lands by the original survey for future requirements of agriculture was disregarded, when the brush of the Forest artist was applied to it. This area belongs to five villages of the Párner Táluka as shown below:—

Number.	Village.	Total area including waste.	ASSESSED LAND TAKEN UP BY THE FOREST DEPARTMENT.					
			Acres.		Assessment.			
			A.	g.	A.	g.	Rs.	a.	p.
1	Pokhari	19,269 39	1,846	4	213	0	0	
2	Wankute	14,960 2	4,200	9	664	8	0	
3	Wasude	11,501 39	1,604	22	169	1	0	
4	Vadgaon Santal	7,494 33	2,285	30	322	4	0	
5	Gajdipur	9,654 28	1,074	22	94	1	0	

Similarly, when on my initiative the resolution on grazing was issued on the 14th of September 1885, I proposed this course on the ground chiefly that we should adhere strictly to the arrangements made by the Survey and Settlement Department, because that department knows and takes into account the wants of the cultivator, and that the assessment being fixed on certain conditions, those conditions should not be disturbed. The great advantage which the Survey and Settlement secures to the Kunbi is that he is pretty safe against any other demands than that of enhancement at the end of the period for, which the assessment has been fixed. This is an advantage which cannot be overrated, and which the English farmer may well envy. The latter does not know what income tax he will have to pay next, and he has not got the facility of relinquishing one field and of occupying another at any moment, or of transferring it with a minimum of difficulties. If anything perhaps the process is too easy, and I am much concerned to hear that the Kunbis are at this moment only too prone to divest themselves of their holdings. Their great foes are not the assessment, because the very fact that capital is invested in land shows the sense of security which exists, but their own improvidence, bad seasons, and the advance of civilisation, which modifies the agents of agricultural production and demands more capital. I have always lived among farmers, and the result is that I have the strongest sympathy with them. My great regret is that I cannot freely converse with the Kunbis, and hear from their own lips what I know would be very shrewd remarks. If I could talk to them I should strongly urge them to make use of the increased opportunities for their education which Government is creating for them, to improve their tillage and their own condition by assiduous thrift. I should also tell them that the Government are directly interested in promoting their prosperity, and willing to remove any real obstacle to their improvement. As I could not communicate directly with the Kunbis, I asked an Indian gentleman who thoroughly understands the working of the Survey and Settlement Department what grievances could be adduced. He wished to have numbers consolidated so that the owner should not be obliged to keep up the boundary marks which come in the way of cultivation, and he wished to allow the ryot to take earth to the village to build his own cottage, when by such removal the agricultural value is not affected, and he thought that groups ought not to be altered. The two former points are not material, the latter is, because profits of agriculture in the same group may during the term of a settlement become dissimilar, and in such a case it would distinctly be injurious for the ryots to remain linked under dissimilar conditions.

I do not wish honourable members to consider my remarks as a vindication of the work done by a department which is animated by the strongest sense of what is due to the ryot which besides has excluded from its operations anything which could be called haphazard or arbitrary. Perhaps that is the very reason why those who, being accustomed to rough and ready modes of taxation, do not care for accuracy and precision dislike it so much, but it would be the height of ingratitude if Government did not recognise the valuable assistance which it has received from this department for the very purpose of improving the condition of the ryot, and where the ryot has suffered or will suffer eventually it will be due to interference with the arrangements of a department which has not only his present but his future welfare at heart. To this conclusion I have come not lightly; as I said before, I have a weakness for the prejudices of Kunbis, I quite understand that the appearance of the classer on their fields causes them anxiety. I hope the Kunbis will take my advice as friendly. All the more because some lands of my own are being reclassified at this moment elsewhere on principles which I do not think would commend themselves to the Survey and Settlement Department of the Bombay Presidency, to whom I would willingly appeal if allowed to do so. In watching carefully the methods, the traditions, the spirit of various departments of the Administration, the last department which I would select for hostile criticism from the Kunbi point of view is this one. I have not dealt with ancient history, I dare say errors were committed in the past as errors are committed in the present which future administrations will rectify. Nothing will gratify the Department or Government more than to have any defects pointed out which may still exist in the machinery. We have only one desire that it should more and more be the Protector of the Kunbi against unequal and unjust taxation.

Bill read a second time
and considered in detail.

The Bill was then read a second time, and the Council
proceeded to consider it in detail.

The Honourable Mr. Telang had given notice of the following amendments :—

Add to Section 1 of the Bill the following :—“ For the first part of Section 106 the following should be substituted :—106. 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 provision of Section 102.

“ Provided that no such survey or subsidiary operation as is hereinbefore mentioned shall be conducted after the 30th day of June 1892 on any lands without the previous consent of the holder thereof.”

The second amendment was this :—Instead of Section 2 of the Bill substitute the following :—“ For Section 107 of the said Code, the following section shall be substituted :—107. In revising assessments of land revenue regard shall be had solely to such general alterations in the value of land, and in the case of land used for purposes of agriculture solely to such general alterations in the rate of agricultural profits as may have taken place during the currency of the last preceding settlement.

“ Provided (1) that if any improvement has been effected in any land during the currency of any previous settlement by or at the cost of the holder thereof or by means of Local Funds to which such holder has contributed, 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, and (2) that no enhancement of assessment shall take effect until after the lapse of six months from the date on which Government shall publicly announce or cause to be announced the proposed enhancement, and publish the reports of the Survey Officers and Collector upon the same.

“ *Explanation.*—For the purpose of this section, the term ‘improvement’ shall mean any work which, being executed, adds to the value of the holding on which it is executed, and which is suitable to the holding, and which, if not executed on the holding, is either executed directly for its benefit or is, after execution, made directly beneficial to it, and shall include all works and things enumerated in the definition of improvement contained in Section 4 of the Land Improvement Act, 1871, and in section 76 of the Bengal Tenancy Act, 1884.”

The Honourable Mr. TELANG, in moving the first of the amendments, said :—I may mention that the date mentioned in this amendment was fixed with reference to the correspondence which passed between the Government of Bombay and the Government of India in 1883. But I have no particular desire to fix that date, and have no objection to extending it. I have already explained the reasons why I move this amendment. It will afford some certainty to the ryot and cannot do any harm to the State. The operations of resurvey and reclassification have been objected to by many authorities, from the famous despatch of Sir Charles Wood in 1862 down to Sir James Caird, and they have been admitted to be objectionable by the Government of Bombay and the honourable member himself.

The Honourable Mr. BUDRUDIN TYABJI :—I will second the amendment which has just been proposed. I confess that on a point of this sort I speak with a considerable amount of diffidence and hesitation. I do not pretend to be the owner of any agricultural holdings in the Mofussil under Government as my honourable friend Mr. Telang is; and therefore I cannot speak from any personal knowledge of the operations of the Survey and Settlement Department. But the very fact of my being practically ignorant of these operations has imposed upon me the necessity of making more careful inquiries into the ideas and feelings of those who are affected by these measures. I confess that I am firmly convinced that it has always been the intention of Government to deal fairly with agriculturists, and that they have always laid down principles which, if properly acted upon, would leave nothing to be desired, and ought not to cause any anxiety whatever to the tillers of the soil. But, at the same time, I am constrained to admit that after making the most anxious enquiries into the matter from people who had no desire whatever to impress upon me any opinions which are against the Survey Department, and who, moreover, were able to speak from personal knowledge with regard to their own holdings, that the view which the people at large take of the operations of the Survey Department is somewhat different from that expressed

by His Excellency the Governor. How far the view of the people is correct I am utterly unable to say. It may be that they are doing a great injustice to the Survey Department; it may be that they are utterly in the wrong, and, it may be, that in every case where the enhancement was made, it was as a matter of fact justifiable. But I think that this is not really the question. The question is whether, it being the desire of Government to declare as openly as possible to the ryots that their improvements shall not in any way be taxed, we cannot carry out this policy, which has been accepted by Government, in a manner that would leave no doubt whatever in the public mind. If we could do this without interfering with the policy of Government, I do not see why an amendment which is calculated to give greater effect to that policy should not be adopted. I submit that the amendment proposed by the Honourable Mr. Telang is one to which no real objection can be taken. It simply provides that after the expiration of a particular period—that period may be made longer if necessary—no survey or subsidiary operations shall be conducted without the previous consent of the holders of land. When the Government and Government officers come to know that this would be practically a final settlement, so far as the classification of land is concerned, it will make them very careful to disturb it, and will make the ryot perfectly certain that in future the enhancements can only have regard to general considerations and not to any improvement he himself may have made. If the Government really think that the policy they have laid down is the policy they can always adhere to, I, for one, cannot see what objection they can make to this amendment being inserted in the Bill. If, on the other hand, there are reasons for opposing it, it could be only on the ground that it would be impolitic and not right to put down an express declaration in the Bill. It seems to me that if this amendment, now that it has been brought forward and considered, were rejected, the only result would be that there would be more uncertainty in the mind of the ryot than what exists at present. If, however, the amendment is adopted, it will settle the matter once for all and will give absolute security to the ryot. At the same time, I, for one, cannot see how it can do any harm to Government after the enunciation of their policy. For these reasons I beg to second the amendment.

The Honourable Mr. PELLE :—My Lord,—I take this opportunity to say what I have to say about amendments of this Bill. I have listened with interest to all that has been said by the Honourable Mr. Telang—with the greater interest because I bear in mind the public spirit which marked his conduct in connection with another great public question, that of Education. I quite understand the honourable member's point of view in this case, and I hope he will allow me to put him into a position to understand mine. If we are not able to accept his amendments, we welcome discussion when it is conducted with fairness and candour. Now I will explain why we are not prepared to accept these amendments as he has proposed them. In the first place, they are open to the formal objection that they are not so much amendments as enlargements of the Bill, or rather substitutes, for they leave nothing of the original structure at all. They remind one of the carriage, the repairs of which were restricted first to a new body and springs, and then to a new set of wheels. They are in fact a new Bill introduced without the formalities required by the rules of our Council, and as they affect the public revenues of this Presidency, they cannot properly be introduced without the previous sanction of your Lordship under Section 38 of the Councils Act. Then we think that the Code as amended by this Bill does set forth in sufficiently definite terms all the essential points of our land revenue system. For if we revise with regard to the market value of land and the profits of agriculture, we do not revise on a fresh classification of soils. If we revise by adding to the initial assessment a rateable percentage determined by the rise in prices and profits in a given period, we revise on facts ascertainable by everybody—ascertainable facts which afford the landholder the means of a fairly close calculation what the coming enhancement will be. We think that these clauses contain a sufficient guarantee without amplifications and details which would be cumbrous and inconvenient if not positively impolitic. And that I say is a question which it rests with Government alone to decide. Amplifications and details tend to encroach on that discretion as to assessment which by the fundamental principle of revenue jurisprudence in India is vested in the ruling power. Your Lordship has quoted the statement of this principle by Lord Hobhouse in the Viceroy's Council in 1878, and I need add nothing to it. That is a principle with which we can assent to no interference whatever. It is a principle so carefully maintained in all parts of our Indian Empire, that in no province under a temporary settlement except Bombay has any declaration of the mode in which revenue assessments shall be made been admitted into the land

law. We are therefore not only not bound to accept any legislative proposal which would fetter our discretion by limitations and definitions which might bring it within the jurisdiction of the civil courts, but we are bound to oppose and reject such proposals. It is for Government to decide what statement of its method of assessment shall be admitted into the law, and in what terms, and to insist that the terms shall be the most simple and general which will give effect to its intention. Again, these amendments, and the need for any amendments at all, are open to challenge on the question of their practical object and occasion. I cannot believe that any one will assert in the absence of all justification that the consistency of our land policy is open to doubt. But some case might be set up if proof were forthcoming that uncertainty or distrust exists in the minds of those practically concerned with assessments—distrust which legislation is required to remove—distrust which deters capitalists from investing their money in land. Now I can show by convincing facts that there is no such distrust. I may point to the countless tenants' improvements which are found to have been made everywhere between the first and the revised settlements. But I have evidence still more convincing. I hold in my hand a statement, and it is by no means an exhaustive statement, of estates which have been acquired by capitalists in the last 10 or 20 years by buying out the old cultivators. Some are in revised and others in unrevised districts: many comprise between 500 to 1,000 acres, and some between 2,000 and 5,000 acres, and one is above 5,000 acres. The subject is becoming of sufficient importance to require the attention of Government, and before long we may have to undertake a Tenancy Act. This does not look like want of confidence. What evidence is there on the other side? I know of none. I will now examine the question of "occasion" from another point of view. Honourable members and the public are in error in treating this great subject as Provincial. The obligation binding on this Government in these matters, and especially in regard to avoiding reclassification wherever it can be avoided, is guaranteed by a higher mandate than any provisions which could be inserted in a local Act. It is guaranteed by the broad principles for the security and encouragement of agriculture laid down by supreme authority for the whole Indian Empire. In the correspondence which preceded the introduction of this Bill, we called the attention of the Secretary of State to the part taken by this Government in the general discussion of the subject in 1883, and especially to the exposition of our policy in regard to the completion of survey operations, the principles of enhancement of land revenue on revision of settlement, the protection from assessment of the increased value of land due to improvements made by occupants, and the regulations for suspension and remission of the land revenue on failure of crops, contained in a Resolution, dated 26th March 1884, which was published here. The Secretary of State replied that he cordially approved the general scope of that policy. The objects held in view by the Government of India in 1883 were:—1, That a period should be fixed in the fiscal history of every district after which there should be no further attempts to obtain fresh valuations of the soil; 2, 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; 3, That the settlement should be such as to secure to landholders the profits of all improvements which they may make on their estates. It was admitted that in the North-West Provinces, though the principle of respecting landholders' improvements had been laid down in theory, yet it had been lost sight of, and it was impossible in a system of assessment on rentals to give it full effect. Sir William Muir, admitting this in 1874, thought that a lesson might be taken from Bombay, and quoted Section 30 of Act I. of 1865, which guaranteed the profit of improvements, and he held that "a rateable increase of the revenue originally assessed, proportioned to the general advance in value, would be just, because it would deal with all equally, and thus would leave to those who by their exertions and expenditure have especially improved their estates, the benefit of what they have done." The Government of India therefore in 1883 aimed at obtaining in Upper India, what had long before been established in Bombay, "an initial assessment which must be the basis of all future revision settlements." When the Government of India asked us, in 1883, whether we were prepared to adopt *mutatis mutandis* the principles laid down for Upper India, we at once answered yes, because those principles already formed the cardinal points of our revenue system. The position of the land revenue question in India from the date of this concordat has been thus stated in an official document issued from the India Office last year:—"In 1882, therefore, the Government of India determined finally to abandon the policy of the extension of the permanent settlement,

At the same time, they considered that the existing system of complete periodical resettlements involved several evils, the most prominent of which are, the uneasiness arising from uncertainty, the risk of undue enhancements, the annoyance to the people and cost to the State of field operations, and detailed enquiries into the returns of landed property, and the check to expenditure on improvements. These evils, it was thought, might in the main be avoided without incurring the disadvantages of assessments absolutely fixed in perpetuity. It has therefore been decided that, in the first place, the rule already existing, but which, on the half-assets principle, has not always been observed, shall be effectually enforced, that assessments shall not be enhanced on account of improvements made by the owner or cultivator. Subject to this rule, where experience has shown existing settlements to be reasonably adequate and equitable, there will be no general revision of the field work, and assessments will be raised on three grounds only: extension of cultivation, increase of produce due to improvements made by the State, and rise of prices, enhancements on the latter ground being strictly limited. These principles, which have been in general accepted by the local Governments and approved by the Secretary of State, will for the future govern the revision of periodical settlements throughout India." Now, my Lord, what I wish to submit to the Council is this. The whole of this great subject, and every part of it has within the last few years been under the consideration of the Secretary of State, with the Government of India and the local Governments. We have had communication on every detail both with the Government of India and with the Secretary of State, and I am not speaking beyond the letter when I say that our present position and our present action has in every particular the cordial approval both of the Government of India and of the Secretary of State. The passage I have just quoted contains a statement of Imperial policy on this great public question as clear and definite as it is complete. Now when we have all these high authorities moving in complete accord on this broad road of just and liberal statesmanship, the idea that a particular local Government, and that the local Government which took the lead in formulating the policy and giving it effect, should be constrained to bind itself in its own Legislature not to drop out of that august company and "double back" is, well—just a little ludicrous. If any local politician is dissatisfied with the land policy as exemplified in our law and practice, I recommend him to look round the other Provinces of India and see how the subject has been treated by them. Here in Bombay we have a land law which sets forth in clear and comprehensive terms every important point of the land policy agreed upon by all the Governments. What will he find elsewhere? I have enquired, and I do not find in the land law of any other Province where the land revenue is periodically revised, either any protection for private improvements, or any definition of the principles on which assessments are revised. If any one after he has satisfied himself of these points, proposes to move for more guarantees, I think he will hardly begin with Bombay. In extending these remarks to all the amendments which have been suggested, I have gone somewhat beyond the amendments of which notice has been given by the Honourable Mr. Telang, from which he has evidently been at great pains to eliminate demands which he has judged to be untenable and unsound. I will now address myself to these amendments in particular. Including all of them, if he will permit me in my review, and taking them in reverse order, I begin with his definition of improvements. Of this I observe that the two Acts to which he has recourse, the Land Improvement Loans Act and the Bengal Tenancy Act, both deal specifically with individual improvements. But our revision of assessments does not. If I, sitting here in Poona, take the initial assessments fixed 30 years ago, and the price lists and trade statistics of the past 30 years, and thereupon enhance the initial assessments by a percentage all round, I in no way bring into question or affect the profits of individual improvements made after the initial assessments were fixed. There is therefore no practical object in defining improvements in Section 107. If a definition is wanted at all, its proper place is in Section 106, with regard to the remnant of our reclassification work which is now being hastened to completion. But if the honourable member contends that as the word improvement is used in Section 107, it ought to be defined, the Government has no objection to insert in the proviso of Section 107 the substance of the honourable member's explanation, and read it thus:—"Provided that if any improvement within the meaning of that term as defined in the Land Improvement Loans Act XIX. of 1883." We cannot suitably refer to an Act passed for another province, but the definitions in the two Acts are substantially the same. In framing his proviso (2) to Section 107, the honourable member perhaps overlooked Section 104 of the Land Revenue Code, which enacts that in the year in which a settlement is intro-

duced, that is, made known to the assembled landholders, the increase, if any, of the new over the old assessment is not levied. Abundant time is thus given for any representations which the landholders may wish to make. The honourable member's new Section 107 and proviso (1) are either a paraphrase of or identical with Section 107 of the Bill, and we are not satisfied that there is any advantage in substituting the former for the latter. I now come to the proviso which the honourable member proposes to add to Section 106. We cannot accept that as he has drafted it. We hope to bring the field operations of the Survey to an end by 1892, but we cannot answer for unforeseen interruptions, such as, for example, a famine. We cannot therefore bind ourselves by the proposed date or any date. But we are prepared to meet the honourable member as far as this. We concur entirely with the Secretary of State and the Government of India that the earliest practicable period should be put to fresh general valuations of the soil; and that the friction and cost of field operations should cease to be incidents of every periodic resettlement. That is a principle which, though implied, is not set forth in our Code as definitely as the mode of revising assessments and the protection of improvements. The Government is willing therefore to add to Section 106 the following proviso:—"Provided that when a general classification of the soil of any area has been made a second time, or when any original general classification of any area has been approved and accepted by the Governor in Council as final, no such classification shall be again made with a view to the revision of the assessment of such area." The first two sentences cover the whole of the operations now in progress and to be completed as speedily as is possible, the last sentence guarantees that these operations will not be repeated as part of future periodic revisions of assessment. Beyond this declaration the Government is not prepared to permit its discretion to be bound. If the honourable member accepts this proviso and the clause for defining improvements in place of his amendments, they can now be inserted in the Bill. They are not identical with his amendments, but they contain the substance of them, while the Government is able to offer them without losing sight of the fundamental principle that the discretion of Government in the assessment of land revenue must be maintained in its integrity. If that course is not accepted I shall move that the Bill be passed as it stands, with one verbal amendment, and the question what an Indian Revenue Act should contain may be reserved for general discussion with reference to all parts of India.

The Honourable the ADVOCATE-GENERAL:—For some reasons I should have been glad to have been spared taking part in the discussion of a question which does not ordinarily come within my functions, either as a member of the legal profession, or as the holder of the office which I occupy. But the matter is of such importance that I do not think it right to refrain from expressing my opinion. Although I came here with a mind fully open to vote upon these amendments according to what I should hear in the Council to-day, yet my preference was for the amendment which the Honourable Mr. Telang has proposed. With regard to Section 106, my preference was for the amendment; and with regard to Section 107, my preference was, subject again to what I should hear, for that section in the form in which it stood. It seemed to be more adapted, I thought, to effect the purpose of Government as accepted by this Council, than it would be if the amendment were introduced in its place. We are really, of course, discussing the first amendment; but I take liberty to follow the Honourable Mr. Peile's example in referring generally to both the amendments of the Honourable Mr. Telang. Personally, I am still inclined to leave the word "improvement" in the general form that it has now, rather than to attempt to define it. As to the desirability of incorporating an express declaration in the Code, I confess I was convinced by the speech made by the honourable mover of the Bill on the last occasion. The declaration which the Honourable Mr. Peile gave of the policy of the Government included these words:—"It cannot be denied that the repetition by Government of its estimation of the relative capacity of fields is an evil, because the valuation of their apparent natural capacity has to be repeated at a later point of time, and it is at least possible that there may be changes not due to nature which cannot be identified." Now, as a man born and bred up in the country in England, I can say there must be numerous improvements which no man can identify. Again, in the words of the Honourable Mr. Peile, "it is absolutely necessary that the classification should be made so correct that it can be accepted as final, and errors must therefore be put right, but the sooner that is completed once for all, the better for the country. Re-classification has, therefore, been restricted by command of Government to the narrowest possible limits. When that is done, the factor in revenue revision, which is alone potent

to disturb the estimate of relative value of adjacent holdings, will be eliminated." I always understood that to be the statement of the declaration of the policy of Government. Some words fell from His Excellency to-day, which, if carelessly interpreted—might lead some to think His Lordship did not quite agree in that view of the Honourable Mr. Peile that reclassification was an evil. But when His Excellency gave high praise to reclassification, I think he was speaking of reclassification where the original classification was imperfect, and that there was no dissent from the policy enunciated by the honourable mover. I think then that we should secure a declaration of that policy by a Legislative enactment. I think myself that such declarations are useful, and more than useful—they are necessary, and perhaps more so in this country than in any other. The official life of every man in India occupying the highest offices is a very short one. We have not here that system of party Government which binds in England the parties alternately to continue in one consistent course of policy. In India we are fortunate in this respect, that the heads of our Government are selected, not because they belong to such and such a party, but because they are the best men for the position they are called upon to occupy. But you cannot be sure that the best men of a future day will entertain the same views of policy as were enunciated by their predecessors; and therefore, I think, in order to secure a continuity of policy, it would be well if it were determined by Government that it should be embodied in legislation. Till that is done, the policy carries with it the authority only of those who enunciated it. No one can doubt that during the administration of the present Government their declarations will be held as binding on them, even if they should not be embodied in the Act, as if they were so embodied. But will they be so held by a future generation of administrators? Is it not then as well that, when we have settled our principles, we should incorporate them in our Act, so that it may not be said hereafter by some future Member of Council, "this was a view entertained by the Honourable Mr. Peile. It was his private view, though no doubt it was that of an eminent man. But he abstained from embodying it in legislation; and therefore, instead of following it, we will substitute our own views." Now, if we embody the declaration in the present case in our Act, we do not bind future legislators for ever, because our laws are not, like the laws of the Medes and the Persians, unchangeable. I think the incidents brought to light in the course of this discussion show the desirability of having such an enunciation. The Honourable Mr. Rogers was a member, not very long ago, of this Council; and he stated what his view was as to improvements being liable to taxation. He held that increase of value occasioned by the employment of the Local Fund to which the owner of the soil contributed should not be liable to taxation. That is a clear and distinct view enunciated by a former Member of Council. Now I do not think ten years have elapsed since Mr. Rogers has sat in this Council, and yet his successor says he cannot agree with his views.

The Honourable Mr. PEILE:—I do not feel myself bound by an unsound view expressed by one who was formerly a Member of Council.

The Honourable the ADVOCATE-GENERAL: That is exactly what I say. Who can tell us now that exactly ten years hence the policy which is now enunciated will be considered sound and maintained in all its integrity? I do not say I agree with the Honourable Mr. Rogers. I take the other view, and think that such an increase of value in the land ought to be liable to a certain amount of taxation. Assuming that there should be a legislative declaration of the policy of Government, the question is in what form of words that declaration should be put. If the Honourable Mr. Peile thinks that his form of words will effect that object, that it will have the effect of eliminating all causes of disturbances of relative values, I shall be prepared to accept it and vote for it. Our object is to let the assessments be henceforth determined by the general considerations which will come in. If the effect of the Honourable Mr. Peile's amendment is that there shall be no general reclassification, and so we eliminate every chance of taxing improvements made by a man, then I shall accept it.

The Honourable Mr. FORBES ADAM said:—I would ask to be allowed to say a word in support of the Honourable Mr. Telang's first amendment on which our attention is now fixed. In doing so I wish it to be clearly understood that I strongly repudiate the notion, if such may possibly exist—that my action involves an appearance of want of belief in the promises and good faith of the Government of the past and present, nor do I think that it necessarily implies any absence of confidence in the good faith of Governments to

come. I would also add that all reliable information I have obtained, and I have taken pains in making enquiries, confirms the impression made on my mind by the speech of the Honourable Mr. Peile on the first reading—an impression strengthened further by what your Excellency has to-day said—that in recent years the work of the Survey Department has been well done, done with care and consideration. With so vast an area of country to deal with, and with tens of thousands of individual interests to settle, cases of hardship must inevitably here and there occur. For the machinery employed is human and therefore cannot be perfect. But complaints when made in the proper quarter, are not refused a hearing, and the percentage of complaints is exceedingly small. The Honourable Mr. Telang has submitted to-day several instances that require explanation. Explanation of a satisfactory character may or may not be available, but still I believe such instances are the exception and that the general work of the department is worthily performed. I am further prepared to admit that, speaking broadly, the Government assessment does not press heavily on the ryot. No doubt there are districts where the means of living are encroached on and the landholder is pinched. But they are few, and it is my opinion that, speaking generally and taking a view of the land revenue in this Presidency as a whole, the Government demands fall lightly on the cultivators. It is in the spirit of these remarks that I would seek to support Mr. Telang's first amendment. The Honourable Mr. Latham has read to us a passage from the speech of the Honourable Mr. Peile when he moved the first reading of the Bill regarding re-classification. I would call attention to another passage in the same speech which runs thus: "The revised classification decides for assessment purposes the relative productive capacity of the field for ever. We adopt it as our final guide without any further investigation of the land or any operations in the field." These two passages declare the policy of Government, and it is to my mind not unreasonable to ask that it be enshrined in the Bill. It may be urged that Government has already begun to dismiss the officers of the Survey, and that in a certain number of years the department will disappear altogether, and that it is therefore of no practical good to legislate on the subject. But this argument cuts both ways, and it appears to me that if in the view of many competent and well-informed persons a greater sense of security would be imparted to the agricultural classes by a legal enactment, Government should not hesitate to put their policy in the Bill. Regarding the question purely from a business point of view I think this ought to be done. If I have a business transaction with a man—no matter how high his character and position—I expect—I naturally expect—that he will put any understanding arrived at in a binding permanent form. There is another reason. Mr. Latham has touched on it. It may anticipate what is never likely to arise. Yet it might happen, and I venture to put it before the Council. Is it not possible that some future Government might judge that circumstances had arisen that made a general reclassification desirable? We can depend on the sound judgment as well as on the word—which is as good as a bond—of the present Government. Will it always be so? Perhaps not. Well, a resolution can be cancelled by a stroke of the pen, and a new policy inaugurated in a day. But a law can only be repealed after public discussion in this Council and by the Press. Public discussion might adduce arguments against change that were of such weight as to lead Government to abandon the contemplated fresh departure and to adhere to previous policy. It is for these reasons that I had intended to urge Government to accept Mr. Telang's amendment as a thing that might wisely be done, but if the honourable gentleman is prepared to substitute the wording suggested by the Honourable Mr. Peile I have no objection to support him in his decision.

The Honourable Mr. TELANG:—I have no particular wish to adhere to the terms of my amendment, which was drawn up in a hurry. Regarding this proviso, if the word 'such' is struck out and the word 'enhancement' substituted for 'revison,' then I have no objection to accept the form suggested by the Honourable Mr. Peile. But I understand that Mr. Peile desires that the word 'such' should remain, and the result would be that only a general reclassification would be prevented, and not a reclassification in regard to individual holdings. "No such classification shall be again made," means no general classification.

The Honourable Mr. PEILE:—That is exactly our intention. Suppose a flood removes the upper surface of a field and deposits it in the next, the man who has lost his upper surface may come to Government and say his field is classed too high and ask for a reduction. On the other hand, it is equally fair that the man who has acquired a field

of infinitely higher quality should have his assessment enhanced. This the Government can do if reclassification of individual holdings is permitted. But reclassification is not the agency which we ordinarily use for the purposes of enhancement. We use for that purpose the initial assessment.

The Honourable the ADVOCATE-GENERAL:—I think 'revision' would be a better word than 'enhancement.'

His Excellency the PRESIDENT:—I may say that all the members of the Executive Government have unanimously agreed to this clause, after considerable discussion, and after having looked into the wording of the proposal very carefully. I am sorry to say the Honourable the Advocate-General has not quite understood me. As far as Government are concerned, they are quite prepared to leave reclassification alone. But as a measure of protection to the ryot, the clause must stand, as circumstances may arise by which the ryots of a certain village or taluka may become directly interested in a reclassification. 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 reclassification should be exercised by Government. As the honourable member on my left (the Honourable 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, reclassification will be an element in future revisions of assessment. I think I may safely give that guarantee.

The Honourable Mr. TELANG:—As the honourable the Advocate-General says, the assurance is quite sufficient so long as the present Government is in office. But we cannot be sure what may be done by their successors.

The Honourable Mr. PEILE:—What I desired to point out was that it is not merely the view of the local Government for the time being. The policy has had the sanction of the Secretary of State.

The Honourable Mr. TELANG:—I cannot admit that the Secretary of State's orders are always final in Indian administration. Sir Charles Wood in 1862 directed a Permanent Settlement throughout the country and we know the result. With regard to the draft clause suggested by the Honourable Mr. Peile, I confess that, as at present advised, I do not think that if the word 'such' were maintained the object which I have in view will be gained. But since it is stated that this matter has been carefully considered by Government and that the Government are not prepared to go any further, I must accept the wording of the Honourable Mr. Peile's proposal.

The Honourable Mr. PEILE then read the Bill as he proposed that it should stand and said:—I move that the following proviso be substituted for the latter portion of section 106 of the Code beginning with and inclusive of the words "a revised assessment":—"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 classification shall be again made with a view to the revision of the assessment of such area." I also move that in line 17 of section 2 after the word "assessment" the following words be inserted:—"made under this Act or under Bombay Act I of 1865."

The Honourable Mr. TELANG:—The amendment suggested by the Honourable Mr. PEILE would not cover improvements made before Act I. of 1865.

The Honourable Mr. PEILE:—We have never proposed to go back to improvements beyond the present survey.

The Honourable Mr. TELANG:—But under this Bill, the improvements made before 1865 would be liable to be taxed.

The Honourable Mr. DAYARAM:—There are some places in Sind in which the initial settlements have not yet taken place.

The Honourable the ADVOCATE-GENERAL:—You do not go back beyond the year 1865?

The Honourable Mr. PEILE:—We have never taxed even those improvements which were made before 1865 during the currency of a settlement.

The Honourable Mr. TELANG :—But it can be done under the Act.

The Honourable Mr. BUDRUDIN TAYABJI :—In that case we have only to trust to the general policy of Government.

The Honourable Mr. TELANG :—May I ask whether Government consider that it would not be possible to give an opportunity to the ryot to be heard as to enhancements before sanctioning the settlement?

The Honourable Mr. PEILE :—That I think would be impossible under the Secretary of State's instructions in 1880, which were that the revision should be approved by Government before the expense and trouble of working out the proposed rates is incurred.

The Honourable Mr. TELANG :—I think that before the amount is sanctioned by Government, they should have an opportunity of hearing what the ryot may have to say with regard to it. Under section 104, the sanction of Government is first given and then the ryot is left to appeal against what has become an accomplished fact.

The Honourable Mr. PEILE :—Waiting for the representations of ryots would cause great delay and inconvenience.

The Honourable Mr. TELANG :—Of course, I would not press this proposal, if there was any administrative difficulty in carrying it out. But I do not see, for myself, that there would be any such difficulty.

His Excellency the PRESIDENT :—I understand from information I have gathered that the ryots are summoned and the ultimate individual assessments are read out to them, and the ryots then occasionally make their observations on the spot. Now what the honourable member aims at is that a publication of these figures should be notified and that the ryots should be given a certain time to study them carefully. I admit that *prima facie* the proposal of the honourable member has a great deal in it. I am far from wishing to rush rates on the ryot without his knowledge. But all I can say now after a preliminary inquiry is that the difficulties of adopting the course suggested would be greater than is supposed. However, the point is one which I should be very glad to investigate further. I hope the honourable member will be satisfied by the assurance that the point will not escape the attention of the Government.

The Honourable Mr. TELANG :—On that assurance I will withdraw my objection. As to improvements made from Local Funds, I think I informed the Honourable Mr. Peile that I myself was not at all clear in my own mind as to what was the proper thing to do. But I was mainly influenced by what a former Member of Council, Mr. Rogers, had spoken with reference to a paper read before the East India Association, where he had distinctly stated that improvements made from the Local Funds to which the ryot has contributed cannot, according to the existing practice, be taxed.

The Honourable the ADVOCATE-GENERAL :—I put it to the Honourable Mr. Telang whether it will not be very much better if we omit to define the term "improvement" altogether. There are so many improvements that it will be almost impossible to define them, except you go through an exhaustive enumeration of all possible improvements. It is found necessary at home to define the term as between landlord and tenant in order to determine what particular improvements the tenant can make and be repaid for. But I do not think it is the desire of Government in any way to limit the significance of the term; and I would suggest to the Honourable Mr. Telang, who speaks in the interests of the cultivators, that it would not be in their interest to insert here a limitation of improvements.

The Honourable Mr. PEILE :—I have no wish to press my amendment regarding the definition of improvement, if the Honourable Mr. Telang accepts the advice of the Honourable the Advocate-General.

The Honourable Mr. TELANG :—I should have preferred it in the form in which my amendment was drafted, because it would have excluded nothing.

The Honourable Mr. MELVILL :—If the word includes everything, it is not necessary to define it.

The Honourable Mr. TELANG:—But I put it in this way—the word shall mean everything that adds to the value of the soil, and that it shall include so and so referring to the specifications elsewhere given.

The Honourable the ADVOCATE-GENERAL:—The word “improvement” is of very wide significance.

The Honourable Mr. Telang having withdrawn his amendments, those proposed by the Honourable Mr. Peile were agreed to, and on the motion of the Honourable Mr. Peile the Bill was read a third time and passed.

His Excellency the President then adjourned the Council.

By order of His Excellency the Right Honourable the Governor in Council,

A. SHEWAN,

Acting Secretary to the Council of the Governor
of Bombay for making Laws and Regulations.

Poona, 14th August 1886.