

Y LAND REVENUE SYSTEM

BY

D. B. GADGIL,

M.A., M.Litt. (Cantab.)

PRINCIPAL, M. T. B. COLLEGE, SURAT.

AUTHOR OF "INDUSTRIAL EVOLUTION OF INDIA."

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PREFACE

The articles here reprinted were written in June 1914 and appeared in the *Bombay Chronicle* during the months of July and August. Since the writing of the articles a debate has taken place in the Legislative Council in which the policy underlying the new Government Bill was universally condemned. In justification of the official policy the two important speeches made were those of Mr. Anderson and Mr. Rieu. Mr. Anderson did me the honour of referring to my articles and sought to make out that my statement that in a tract of rent-receivers rent is the proper basis for assessment supported the official case. Of course, it does nothing of the kind. Mr. Anderson's department may be wonderfully efficient but no department, however wonderful, can collect rental statistics for land which is not let; and as long as the majority of revenue payers in the Presidency are cultivating owners—and all the available statistics point to this being the case—the statistics of rental value are an unsafe guide. What really makes the analogy by Mr. Anderson of his own department irrelevant is the extent of rental value data contained in each settlement report. This is so meagre as compared with the total area assessed that one wonders how official after official can get up and talk about the reliability and precision of rental value.

Mr. Rieu pleaded for the acceptance of 'rental value' as the basis of assessment "for the reason that it carries

with it the implication" of "the only practical and reliable method." Even if rental value had all the virtues claimed for it that would be no reason to make it a basis of assessment. One may in this instance cite the procedure of the Burma Land Revenue Committee as the proper one to follow. They have considered the "calculation of the theoretical demand" and the "determination of the actual demand" as distinct questions in two entirely separate chapters. The Burma Committee themselves recommend a greater use of rental statistics in tracts where the larger part of land is cultivated by tenants but they never thought of making them the basis of assessment. As recommended by the majority of the Bombay Land Revenue Committee twenty-five per cent of the profits of cultivation would be the calculation of the theoretical demand; the determination of the actual demand to be made after taking the various factors they have enumerated into account

In a sense, Mr. Rieu was not far wrong when he stated that the terms rental value and agricultural profits as used in this controversy amount to much the same thing. What the majority of the Land Revenue Committee mean by the term profits is the gross produce minus the cost of cultivation; but in strict economic terminology this also contains rent. The officials on the other hand have taken a somewhat loose, definition of rent as their basis. It would be much better if instead of either of these terms some neutral term with no technical economic meaning already attached to it such as the "net produce" of Madras and Burma or the "annual value" of the Taxation Committee is adopted. For, there is now a general consensus of opinion that the basis should be the gross produce minus the full cost of production. This is the "net income" of the cultivator and it is from this that he pays the land revenue.

I have attempted to point out in what follows that the real aim in the determination of the actual demand is to get at this net income. For this purpose rental value is not useful. Because the statistics are meagre and unsatisfactory and because, the rental value may, increase a lot without the total income increasing appreciably. In a tract where the pressure of population on the means of subsistence is increasing the rentals go up at the expense of the other distributive shares; and, therefore a movement in them alone cannot be taken as representative of the trend in the whole income.

Mr. Rieu complained that there is no alternative proposal. This is hardly correct. The recommendations of the majority of the L.R. Committee are broadly agreed upon by most. The basis of assessment to be "profits of cultivation" or as suggested above it may be better to call it "net produce;" the pitch of assessment to be 25% of this. The determination of the actual demand would be arrived at largely by the use of crop experiments conducted to find out average yields and costs of production—as is at present done in all the other Indian provinces with similar systems viz., Madras, Burma and the Punjab. However, the other factors enumerated—including "rental value" statistics—would also be taken into account. This proposal is much more reasonable and is at least as reliable and precise as the one contained in the official bill.

It is obvious, however, that whatever the immediate legislation the problem of land revenue reform will still be with us. If our taxation system is to be equitable the burden must be adjusted to taxable capacity and it is generally agreed that taxable capacity depends not on the absolute size of the income but on the income above the subsistence level and that a person with less than this

has no taxable capacity at all. From the point of view of incidence our system is defective. It has also the other defect of extreme rigidity in the size of the demand and even in such matters as soil classification and grouping. As a first measure of reform a general lowering of the pitch of assessment and the adoption of a system of assessment fluctuating with estimates of total yield—especially in the more precarious tracts as proposed in a subsequent section is necessary. But this is not enough. [There is no excuse for tolerating for all times such a regressive system of taxation as obtains in India at present. Ultimately the burden on the poorest agriculturists must vanish and the burden on the higher agricultural incomes adjusted to their taxable capacity. Land Revenue, in short, must approximate to income tax practice as closely as the conditions may permit.] This goal may not be reached in the near future. It should, however, be steadily kept in view and taxation proposals and financial arrangements adjusted accordingly. The question of the steps by which the reform may be brought about requires detailed study by experts and I would, therefore, urge all thinking men interested in the well-being of our peasantry to give this important subject serious thought.

Surat,

15, Sept. 1928.

D. R. GADGIL.

BOMBAY LAND REVENUE SYSTEM

I

INTRODUCTORY

THE methods of assessing, levying and collecting Land Revenue have been subjects of controversy ever since the advent of the British in India. The British Land Revenue system "owes its immediate origin to practices inherited from the most decadent period of native rule, and its form to changes made slowly, and not without mistakes, by men who were aliens to the country, and could only with difficulty, and by slow degrees, assimilate the requirements or enter into the feelings of the people." The system in each province was thus independently evolved out of the pre-existing conditions under Indian rule and the pre-conceived notions of British revenue officers. As a result we have a variety of revenue systems in British India; among these two divisions, however, are broadly marked—the Zamindari and the Ryatwari; and the Bombay system belongs to the latter genus.

The controversies during the major part of the 19th century chiefly centred round the issue of permanent versus temporary settlements and were carried on among the British revenue officials themselves. One of the first instances of Indian publicists interesting themselves in this question was the attack on the policy of the Governments of Bombay and Madras during the famine of 1876-78. A similar but more vigorous attack

was delivered on the policy during the severe famines towards the end of the 19th century and it was chiefly these frequent famines that led Mr. R. C. Dutt to make a series of representations to the Government of India on their land revenue policy. The most important measure that Mr. Dutt urged on Government was, of course, settling all provinces permanently. He also recommended, however, an exact limitation on Government demand, a limitation of enhancements, longer settlement periods, the restriction of enhancements to only those due to a rise in prices, the exception of improvements from assessment and a more liberal policy regarding suspensions and remissions. Mr. Dutt's representations led to the definite pronouncement on the part of Government of its views in 1902 and there is no doubt that it also led to the adoption of a slightly more liberal policy in the collection of revenue in some provinces.

Since those times the subject did not attract much public notice until the Joint Parliamentary Committee on the Reforms pointed out the grave defects of the regulations under which land revenue is collected at present. In protesting against Mr. Dutt's proposal regarding the imposition of judicial checks on enhancements the Bombay Government had roundly declared (in 1902) that "the practice of leaving to the Executive complete freedom in determining the amount of the assessments leviable in accordance with the general principles laid down by law has been universally accepted throughout India," and further that "It is a necessary corollary from the principles on which taxation of every description is assessed throughout the civilized world." Yet it is exactly on these points that the Joint Parliamentary Committee felt apprehensive and they remarked: "The Committee are impressed by the objections raised by many witnesses to the manner in which certain classes

of taxation can be laid upon the people of India by executive action without, in some cases, any statutory limitation of the rates and, in other cases, any adequate prescription by statute of the methods of assessment. They consider that the imposition of new burden should be gradually brought more within the purview of legislature. And in particular, they advise that the process of revising the land revenue assessments ought to be brought under close regulation by statute as soon as possible..... The Committee are of opinion that the time has come to embody in the law the main principles by which the land revenue is determined, the methods of valuation, the pitch of assessment, the periods of revision, the graduation of enhancements, and the other chief processes which touch the well-being of revenue payers."

In March 1924, Mr. R. G. Pradhan moved a resolution for the appointment of a Committee to consider this question in the Bombay Council and it was passed with the amendment of Mr. Pahalajani, Government opposing the resolution. The Committee was appointed in June 1924, and presented a majority report with numerous minutes of dissent in 1926. The first and the most important point on which the Committee had to report was the basis of assessment. According to the present Land Revenue Code revised assessments in the case of agricultural lands should be based on the "profits of agriculture." Some members of the Committee would have liked to put the words "net profits of cultivation" instead; the majority, however, agreed on the term, "profits of cultivation." The joint minute of dissent by the official members recommends "rental value" as the basis and this has been adopted by Government in the Bill now before the Council. Next came the question of determining the factors to be taken into account when

revising the assessments. The majority recommend that the following six factors should be taken into account by the settlement officers:—(i) Communications, (ii) Markets, (iii) Prices, (iv) Economic condition, (v) Results of crop experiments, (vi) Rental value. The Joint Official minute says that only the statistics of Rental value need be taken into consideration and the other factors may be given weight only when these rental statistics are not available. The majority also recommend that the assessments should not exceed 25 per cent. of the profits of cultivation and that the limit for enhancement should be fixed at an all round rate of 25 per cent. The officials, however, maintain that the maximum for the pitch of assessment should be 50 per cent. of the rental value. The majority lastly recommend—an extremely important recommendation—that a standing advisory committee of the Legislative Council should be appointed to examine all revision settlement proposals; and this proposal the officials violently oppose. The majority report and the official member's minute of dissent are the most important parts of the Land Revenue Committee's report. The larger amount of space is, however, taken up by a series of minutes of dissent of varying quality. Among these the most notable points are Mr. Anderson's emphasis on Rental value (in capital letters); the proposal of some to settle the present assessments permanently, Mr. Shivdasani's proposal for a settlement in kind, Mr. Pradhan's scheme for a moderate assessment on all lands permanently fixed and the inclusion of agricultural income in the amount of income liable to income tax, and R. S. Dadubhai Desai's proposal to levy only the dry crop rates of times prior to 1912 on all lands and to levy them permanently.

It is clear that there are in all four points at issue:
 (i) The basis of assessment, (ii) Factors to be taken into

account when revising the assessment and (iii) The pitch of assessment. As regards the limit to enhancements Government have agreed with the majority of the Committee and lay down in the new Bill 25 per cent. all round for the Taluka as the limit for any revisions subsequent to the 1st and the 2nd. Apart from the actual assessment and revision provisions there is the proposal for a Standing Committee of the Legislative Council which Government have rejected. We shall consider these points in the order mentioned.

II

THE BASIS OF ASSESSMENT

I take it that the phrase "basis of assessment" means that portion of the produce of land on which the land revenue is levied. If this is correct it should be obvious that the basis of land revenue would best be revealed by a historical examination of the question. Land Revenue has been collected in India since times immemorial and its basis cannot and should not be changed by legislation now. What legislation can at most do now is to express more clearly in words the basis that has always been taken for granted. Looked at from this point of view the substitution of "rental value" for the old phrase "profits of agriculture" is palpably absurd.

Land Revenue has always been claimed by Governments in India as their share of the produce of the soil. In the oldest times it used to be defined in terms of a proportion of the gross produce and when later—under the Mughals and the Marathas—land revenue was paid in money, the basis of assessment on which all calculations were made was still the average annual produce of land. The British inherited these systems and have retained the same basis—at least in the Ryatwari tracts. In the Zamindari

tracts, because the payer of revenue was a rent receiver, the natural basis was the rental value. What the earliest Bombay officials thought of as the basis of land revenue is clear from the fact that the earliest attempt at systematic land revenue assessment—Mr. Pringle's—was directed towards finding the average "net produce." In the Madras Presidency the basis has always been laid down as the "net produce." The Bombay Government early gave up the attempt to determine the "net produce" but they have maintained the "profits of agriculture" as being the basis of land revenue. In neither the early reports on land revenue assessment, nor land revenue legislation, nor the Bombay Government Memorandum in 1902, do we find rental value ever being mentioned as the basis. It should further be observed that the present instructions to settlement officers lay down that it is necessary for the officer "first to ascertain to the best of his ability what is now the incidence of the existing assessments on the 'profits of cultivation.'" (Survey and Settlement Manual, p. 394).

The Burma Committee on Land Revenue which made an exhaustive study of all ryatwari systems has recommended that the "basis of assessment should be the balance remaining after deducting from the value of the yield the cost of production; that is, the true and full cost of cultivation, including full allowance for all labour expended by the cultivator and his family on land." The recent Taxation Committee have also considered the question of the proper basis and find it in, what they call, the "annual value" of land. The Committee recommend that "for the future, the basis of settlement should be "annual value", by which term they mean "the gross produce less cost of production including the value of the labour actually expended by the farmer and his family on the holding and the return for enterprise."

What it really comes to is the "net produce" almost in the same sense as the term is used in Madras. But the usual objection that cost of production, etc., would be difficult to calculate with any degree of accuracy would also be brought against the Taxation Committee's recommendation. This objection, however, seems to us irrelevant. What we are attempting when laying down the basis of assessment is merely to define clearly our conception of land revenue and the source from which the cultivator is expected to pay it. It does not matter if the "net produce" or annual value cannot exactly be determined (as we shall see later neither can "rental value" be exactly determined). But if it appears that a particular term would define the conception embodied in land revenue history and theory better than the present "profits of agriculture" it should certainly be put in, even though it may be difficult of measurement. As to "rental value"—land revenue history, the practice in other provinces, the recommendations of the Taxation Committee—all militate against its adoption. One wonders whether the adoption of "rental value" as the basis is a surreptitious attempt on the part of Government to establish their claim that land revenue is rent and is no tax. If it is so the attempt must be foiled by the members of the Legislative Council. For, Indian leaders have always strenuously resisted this claim. It should be remembered that it is one thing to say that while land revenue is based upon the profits of cultivation, the rental value statistics will be used as an index for determining these profits, but quite another to say that Land Revenue is itself based on rental value which obviously it never has been.

Before we go on to discuss the next question—that of the factors to be taken account of in revising the assessment, let me offer a few remarks on the use of the

term rental value and certain confusion of thought that it has given rise to. The word rental value as defined in the draft bill merely means the income derived by the landlord by letting his land. But by a number of settlement officers and by the officials in their joint minute, it has been used as if it necessarily denoted a pure economic surplus. It is obvious that rent can be conceived of as a surplus only when the term is used in the strictly Ricardian sense of a return to the "original and indestructible powers of the soil." But if "rental value" is to be used in this sense it automatically follows that the land on the "margin of cultivation" yielding no rent in this sense must be exempt from taxation. There is a similar laxity in the officials' use of the term "unearned increment." These words are as a rule used only when general communal development brings about an increase in the "real" value or income from land without the owner contributing anything towards its improvement. Now, most of the recent revenue enhancements have been justified on the ground of a general rise in prices. This, however, cannot be "unearned increment"; for there is no "real" increment involved at all.

This identification of the abstract conception of pure rent with the ordinary income from leases has led the officers to believe that they can easily determine the "surplus"* element in the cultivator's income. All economists are agreed that in all ordinary rental payments there are elements other than pure rent and that it is difficult to abstract the purely rental element from these. But the officials' attempt is even more ambitious. It is to get at

* It should further be observed that in this connection the term surplus is often so used as to denote that a distributive surplus is necessarily a taxable surplus also.

the rental element in the total incomings of an ordinary peasant proprietor. In these earnings the element of wages, profits, interest and rent are all inextricably bound up and he must be a bold man who would claim to separate them all. And does the cultivator ever argue, reason or act as if he is aware of these vast surpluses that are supposed to accrue to him? He is content if he gets a bare living for all his labours all the year round. The settlement commissioner argues as if the cultivator, if he knows that he can get more in wages, would at once chuck up his land and emigrate to Bombay or as if the cultivator if he cannot get 5 per cent. on his capital by investing it in land would promptly buy Government paper instead of buying more land with it.

III

RENTAL VALUE—THE DATA

But to return to the factors to be considered. It is clear that what we want here is a guide to the "ability to pay" or the "taxable capacity" of the cultivator. If and when the net profits of cultivation could be determined independently they would no doubt afford the best guide of this capacity and no further data would be necessary. But presuming that these net profits cannot with ease be calculated what factors should we consider which would lead the settlement officer to forming a correct estimate of the ability of the people to pay? Mr. Anderson claims—and the officials and Government seem to agree with him—that we want a 'precise' guide and rental value statistics afford it. He even goes so far as to compare the data afforded by the rental value statistics to the data available to income tax administration. The comparison is obviously incorrect in the Bombay Presidency. In those provinces of India where the land is

held by big land-owners and cultivated almost entirely by the tenants the rent-rolls are obviously the best guides on which to base the land revenue. For, in these cases the rent receipts show the "*actual ascertained income*" from which the land revenue is going to be paid. They can, therefore, be compared to the returns that we make to the Income Tax Officer. But the large majority of revenue payers in the Bombay Presidency are owner-cultivators, and we have no means of '*knowing*' their income.

The Settlement Officer when revising a settlement has to '*guess*' by taking into account a large number of factors, the changes that the taxable capacity of the people has undergone during the period of settlement. There is no *precise* basis prescribed because no '*precise*' basis is available. The only basis, as precise as the I. T. basis, would be the net annual income from land ; but this cannot be precisely determined. And as to rental value we possess for any taluka statistics of rents paid for only a very small fraction of the total cultivated land of the taluka. To agree that these afford a *precise* basis is absurd. For, they are precise basis only for the lands for which the rents were paid and only for the years for which they were paid. The moment you begin to extend the application of these statistics to other lands and other years you are necessarily in the region of guesswork. What is true of one plot of land, of one village, of one year is not necessarily true of others. No doubt when there is a close similarity the presump-

Of course, where the rent records are only an indication of the landlord's hopes and not reliable records of actual collections their value is so much the less (Vide Moreland, Revenue Administration of U. P., Chapter II).

tion is in favour of the settlement officer's assumption. But are all villages even in the same group in a taluka similar? The different years are notoriously very dissimilar. Above all is it at all correct to deduce the income of a very large peasant proprietor class from a few figures of the rental income of a landlord class?

It should be observed that the difference between the position of the officials and the recommendations of the majority of the committee is with regard to the relative importance to be attached to the statistics of rental value. The majority recommend that rental value should be one of the factors to be considered while the officials insist that it is the only factor that need be considered. We have pointed out above that the air of precision and exactitude with which Mr. Anderson seeks to invest the rental statistics is wholly illusory. At best they can serve as an index with the help of which the average profits of the ordinary cultivator may be estimated. But it would not be correct to claim for them that they are an exact index. For, if they were exact indices it must be shown that the profits of agriculture rise and fall exactly in the same proportion as rents. This can easily be shown to be an incorrect assumption.

The claim of rental value can be attacked from two points. First it can be shown that we can never hope to obtain data about rental values which are numerous enough and reliable enough to enable us to get at correct results. Secondly whatever rental data we may get cannot afford an exact guide to judging the cultivator's condition. It is clear that the paucity or otherwise of the rental data will depend on the number of tenants. In a tract where this is small the rental value statistics will be few. In this case one has chiefly to depend on general impressions and it is generally agreed that the lands in the presidency are cultivated chiefly by the owners themselves.

The exact extent of this cannot, however, be determined. Dr. Mann's surveys of the two Poona villages would seem to point out that in both these villages the land cultivated by tenants was less than 25 per cent. of the total cultivated. We have further the results of some investigations carried on by the settlement officers during the course of revision operations. We have, for example, the statistics given for four typical villages of the Satara Taluka. These show that in one village near the city about two-thirds of the land was cultivated by tenants, in another village further afield less than 37 per cent. was cultivated by tenants while in two villages farther away the proportion was about 16 per cent. and 9 per cent. only. When a similar enquiry was conducted in Chalisgaon Taluka the settlement officer reached the conclusion that "The proportion of land leased is extremely small and the average for the four villages is only 16.30 per cent." These figures all relate to Deccan districts and we can say that here at least the number of tenants is very small. (The same will be found to be the state of affairs in other parts of the Presidency also.) Small as is the number of rental transactions in the Presidency it would perhaps have been of some use if we could have had the statistics for even a majority of these in a useful form. But this cannot be as the settlement officer has necessarily to reject a great many of the rent entries in the record of rights. All leases in kind or crop-share leases have on account of their nature to be disregarded. For, it is not possible to convert these into their money equivalents and unless that is done the figures are not comparable with those of cash rentals. Then, there are many special reasons why particular entries have to be omitted. When the occupant is the creditor and the tenant the debtor, the rent is determined by the amount of debt, or where there has been improvement in land since the last revision, or when the lease is inam.

land lease, in these and various other cases the settlement officer has to omit the entries from his consideration. Obviously then the settlement officer has to take special care in compiling these statistics and ordinarily he would be expected to scrutinize every rent entry for each village for the previous five years before allowing it a place in his tables.

Anybody who has read a few of the recent settlement reports will realise how impossible a task it is to collect unimpeachable statistics and, therefore, how dangerous it is to place absolute reliance on them. To quote a few instances. Mr. Anderson in commenting on the Satara Taluka report expresses that cases of lands in which improvements have taken place have not always been excluded in previous settlement reports. Mr. Mackie commenting on the Chalisgaon report says that the sale and lease statistics are somewhat meagre and that he is not sure that cases of land aided by wells are not included in them, for they were so included in the Karad report. There is again Mr. Webb who in the report on the Man Taluka suggests that the figures of rentals where the tenant is the former owner should be excluded and goes on to say that their non-omission may account for the "very high figures of rentals" quoted in "some recent settlement reports." To arrive at reliable rental figures you must omit every figure which is abnormal and it is clearly impossible to ascertain accurately whether each case was normal or not, especially when the enquiry is to take place six years after the date of the earliest entry. Further by the necessary exclusion of a very large portion of your data the statistics that remain are so few and vitiated as not to inspire much confidence. We read in the Chalisgaon Taluka report that the appendix about leases contains rental statistics for about only 52 per cent.

of the villages in the Taluka. This means that for almost half the villages in the Taluka the settlement officer could not find even one reliable rental figure for the five years' period before the enquiry. And this is almost the rule not the exception. I have attempted to find what proportion the total area for which lease statistics are available bears to the total cropped area for one district—the Satara District. On looking through the settlement reports of this collectorate the highest proportion is found, rather surprisingly in the Jaoli Taluka. The net assessed cropped area in the Taluka is given as 47,508 acres and the appendix of rental values gives figures for the five years before the report for a total acreage of about 2,800 acres. If we take for granted that about 47,000 acres would be the annual cropped area then the proportion of the area for which rental statistics are available to the total area cropped during the quinquennium for which these statistics were collected would be just above 1 per cent. ! This is the highest. The lowest figure is for the Karad Taluka. Here the net assessed cropped area is 138,715 acres, while the rental value figures are given for an area of about 1,600 acres, which means that our data relates to just above .2 per cent. of the total area for which we are to determine the assessment. This is the boasted precision of Mr. Anderson ! !

IV

RENTAL VALUE—ITS LIMITATIONS

So far with regard to the extent and the reliability of the rental statistics. But the proposition that rental values are an exact index of agricultural incomes or of the agriculturists' capacity to pay must itself be strongly controverted. It is a truism of the statistical method

that any figure which is proposed as an index of the movements in any group must be a "representative sample" of that group. When as we have pointed out no statistics from a large number of villages are included and the total number of figures collected is very small the sample can in no sense be called representative. It may further be doubted whether whatever figures are collected are themselves typical of the whole group. To note only one point, it is well-known that usually a much greater proportion of the lands under industrial crops, e.g., cotton, and such lands as grass lands, are let out on rent than land under food crops. In almost every district the acreage under food crops predominates largely in the total. But in the rental figures on account of the fact noted above this would tend to be proportionately less. This fact can have serious results in the assessment. As we know during certain war years there was an unprecedented rise in cotton prices; also in some districts near Bombay, e.g., Surat, the grass lands had become very valuable. Now suppose a taluka, in which these cotton and grass lands form a comparatively large portion of the rented lands, then the total increase shown by rentals would certainly give a false impression, as the income on the large bulk of jowar or other lands would not have risen in anything like the same proportion. It is further well-known that when cotton prices are soaring high, enormously inflated rentals may be paid for cotton lands which are really in the nature of a gamble in cotton prices and useless for enabling one to determine the real increase in the cultivator's income.

We have also to take into account another very important factor and that is the effect on rentals of money coming into the district from outside. This may be due to seasonal emigration of a part of the population as in some Deccan districts or due to remittances sent

by traders, etc., from abroad to their native place. The effect is the same in both cases, that of driving rents far above their economic level. This is not a conjecture. It is the deliberate opinion of a great many of the settlement officers. Indeed an experienced settlement officer like Mr. Webb goes so far as to say that the land revenue is not paid out of the profits of agriculture but out of wages earned outside the taluka (vide report on the Man Taluka). No doubt this may be an extreme view to take and the Settlement Commissioner—Mr. Anderson—does not agree with it, but on the other hand it is obvious that when a considerable source of income other than agricultural is available to a people who continue to be agriculturists for at least a part of the year, the rents that they will be ready to pay will cease to bear a close relation to the profits of cultivation. Agriculture in these circumstances becomes an industry subsidised partially by the income from other occupations. This is so serious a consideration that it would by itself suffice to condemn any absolute reliance on rental figures, especially as a partial reliance on an outside source is a common feature of the agricultural economy of many districts in this Presidency.

There are many other reasons for a divergence between rents and profits. For example an extraordinary high rental will be paid by a man who has an uneconomic holding for an adjoining piece of land which will just enable him to make his operations on the total holding economical. Again it has been found that rentals may sometimes be unduly high in some remote villages with even poor soils because they have to import grain or on the other hand be unduly low because the village is homogenous and can continue to beat down the rentals (vide Report of the Jaoli Taoli Taluka). (Lastly there is, what is perhaps the strongest argument, the

well-known land-hunger of our peasants and its effects on rents. Whenever the position of the landlord class is particularly strong rack-renting is a well-known abuse.) It is most strange that Mr. Anderson, who admits in his remarks on the position of tenants the fact that enhancements of rent often bear no relation to the actual earnings of the tenant, should maintain in another portion of the same minute the position that agricultural incomes vary in the same proportion as rents. As a matter of fact in India with the constantly increasing pressure of population on land, rents are constantly going up without the income of the agriculturists increasing in a corresponding degree. It is, therefore, extremely fallacious to base the estimates of increase of the income of the owner-cultivators on the enhancements of rent that the landlords are able to get for themselves. Further it should be noted that according to the provisions of the Bill the Settlement Officer need not look to the economic history of the whole period of settlement but only to rental figures and these only of the five years preceding; so that if any extraordinary event like the American Civil War, or the recent war, immediately precede the revision, the Settlement Officer will be fully justified in saddling the people with burdens which according to all reasonable calculations they will never be able to bear.

What may happen if a blind reliance on rental statistics is legalised, as the Government now proposes to do, we may illustrate by an example from a recent Settlement Report. The Settlement Officer here while recommending that some five villages should be transferred to a higher group, gives it as his reason that the rental index for them is very high. This looks convincing until one looks up the appendix and finds there that these calculations are based on lease figures for one acre in

one village, for nine acres in another village and in the third village, a note is given together with the lease figures that "most of the land of the village is in the hands of one man"—which by itself would be a sufficient explanation for any rental figure, however high. And in this same report we find the Settlement Officer summarily rejecting a lot of lease figures because they had been collected by his special mamlatdar and he was not sure that they were properly scrutinized !! (Vide Khanapur Report). This instance by itself is quite enough to convince one of both the unreliability of rental figures and of how definite conclusions may be reached on insufficient and indefinite data.

It will be sufficient to end this discussion on the use of rental value with two quotations. The first is from the pen of Mr. Webb, himself a champion and a pioneer in the use of sale and lease statistics and the inventor of the famous index. He says, "I find that the circumstances of each sale or lease, of each village and of each group, demand careful study.....but after obtaining a figure for the village which can be compared with those of other villages, it must again be considered *whether this figure is determined by principles which should have weight in settlement.* For instance, if most land is held by an absentee landlord who takes little interest in it, rents will be low; if the landlord lives in the village and holds anything like a monopoly of the land they will be high. I have even found one case in which the high prices given for land could only be explained by the presence of a gang of thieves." Mr. Webb evidently does not think that considering only the rental statistics would be enough. The other extract is from the instructions to settlement officers issued in 1910 and incorporated in the latest Survey and Settlement Manual. "It must,

however, be clearly understood that the arguments for enhancements should be based primarily on the indirect evidence of the general considerations referred to above, and that the rental statistics should be employed only as a check to prevent the enhancements from going too high." (Survey and Settlement Manual P. 398). Comment on this is superfluous.

It is not difficult to understand why, "rental value" has increased in importance of recent years. It is a concrete piece of data and, therefore, easy to handle and draw conclusions from; and because it can mechanically be used to justify enhancement proposals, it has grown in favour with the settlement officers and specially so with the Settlement Commissioner. I have shown in detail above how though easy to handle, rental statistics are an extremely unreliable tool. It would, no doubt, be desirable to have figures which are both precise and give correct results. But in their absence we must needs rely on more general enquiries of the kind recommended by the majority of the Land Revenue Committee—enquiries into markets, communications, prices, crop yields and above all into the general economic history and condition of the tract to be assessed. This is a more indirect way and has not the air of preciseness which the rental values possess but it is infinitely safer and more trustworthy. It is only after he has made such detailed general enquiries that the settlement officer will be in a position to offer useful remarks on the changes in the cultivators' taxable capacity. It is, therefore, absolutely essential that all the factors mentioned in the majority report should be taken account of by the settlement officer before fixing the assessment.

PITCH OF ASSESSMENT

The question of limiting the pitch of assessment has next to be considered. In a certain sense, the question is rather academic. For, in a large number of the Talukas in the Presidency, the assessment is most probably below the maximum of 25 per cent. of the profits of cultivation recommended by the majority; and as at each successive revision, the increase cannot go beyond 25 per cent., there does not seem to be much chance of the limit being ever caught up. Here, exception should be made of a large part of Gujarat where it would seem that the assessment passes beyond these limits. We may also point out that the majority recommendations and the officials' proposals are not so much contradictory as conceived on entirely different planes. Let us discuss firstly the official position. It is that 50 per cent. has always been the rule in British India and should remain so. It cannot possibly be denied that Governments in India have claimed the right of taxing upto at least 50 per cent. of the total assets during the last 100 years or so. But this by itself can be no reason why the high standard should be kept up; and to prop up their claim the officials bring in the plea of unearned rental as being the fittest object of taxation and so forth. I have already offered a few remarks on the subject. I have shown that the large bulk of the land is in the hands of cultivator-owners. It is absurd to talk of unearned rental in their case. We may emphasise the fact that most of the recent increments in *money* incomes have been due to the rise in prices and nothing else and that for a great many of the cultivators, the rise in the cost of production has more than wiped off the apparent increase in income. It is, therefore, best to keep away from

these confusing technical terms and get into the concrete consideration of the actual burden on the cultivator. All taxation must be so levied that it is easily borne and we must place the limit at the point where it will become intolerable.

Unfortunately we have no detailed enquiries into the incidence of land revenue in the Presidency. Dr. Mann's village surveys, no doubt, give us some information. For the first village which he surveyed, we get the figure of total income from land as Rs. 7,947 and the total assessment as Rs. 1,660 and for the second, the figures are Rs. 15,802 and Rs. 1,581, respectively. (In both these cases, the amount of assessment has already been deducted from the figure of income). Taking it for granted that what the majority call profits of cultivation, is the same as what Dr. Mann calls income from land, the proportion here will be seen to be about $1/6$ th and $1/11$ th in the two cases. A careful perusal of Dr. Mann's surveys certainly leaves the impression that in the case of these two villages, there was no further room for taxation. Then, we have two estimates of profits quoted by Mr. Keatinge in his "*Rural Economy*". These show cases of two large "economic" holdings in which the assessment is equal to in one case about $1/3$ and in the other between $1/3$ and $1/4$ of the total profits. But as Mr. Keatinge points out what is left as profits is just enough only in the case of an economic holding; it would certainly be entirely insufficient if we were considering an uneconomic holding. The majority of holdings, at least in the Deccan, are uneconomic and the burden of taxation that they would be able to bear is certainly much less than a quarter of the profits of cultivation. As I have pointed out, we have no data adequately to discuss this question. Everything, however, would point to as low a pitch of the assessment as

possible. Two points especially deserve consideration. One that the assessment is an average assessment. That is, the cultivator is expected to strike a balance between the good and bad years and pay a fixed revenue throughout the period of settlement. It is only in specially bad years that he gets a suspension. It is a well-known economic truth that the capacity to pay of a man with a considerably fluctuating income is much less than the average of his income. The cultivator's is a notoriously fluctuating income and yet Government in its percentage calculations makes the assumption that the income is a steady average one. Secondly, the land revenue is levied on land and not on persons, and, therefore, the cultivator is expected to pay for all the lands in his name whether he receives any income from them during the particular year or not. This point is of special importance in districts where a considerable part of the land lies fallow. For, supposing a quarter of the land lies fallow then it is actually $\frac{3}{4}$ that is paying the assessment for the whole. The actual burden then would be much higher than the percentage shown. Considering all these points and considering further the extremely poor condition of the majority of our peasants, 25 per cent. of the profits is about as high a limit as can be placed. As a matter of fact 25 per cent. itself would prove to be too oppressive if the maximum were to be put into practice. The majority of the Land Revenue Committee could not possibly recommend a limit in terms of rental value, for they have not accepted rental value as the basis. The question is largely academic. The pitch at present, is already independently fixed, the limits to enhancements already laid down and it is only on the rather unlikely contingency of a large drop of prices in the future that the question will obtain practical importance.

In the areas in Gujarat, however, where the maxi-

num is passed or very nearly reached, an immediate relief would seem to be necessary.

In the meanwhile, it is highly desirable that efforts should be made to collect more reliable data as to the incidence of land revenue on the agriculturists' profits.

VI

WANTED—A STANDING ADVISORY COMMITTEE

The last question that we have to deal with is the Standing Advisory Committee of the Legislative Council to examine all revision proposals which all non-official members of the Committee desired to set up. The officials violently oppose the proposal and the grounds on which they oppose it are (i) that all settlement proposals are carefully scrutinised by a series of Government officials and objections invited from the people of the Taluka before the rates are fixed, (ii) that such a Committee will entrench on the executive functions of Government, (iii) that as the members of the Council are drawn from different parts of the Presidency, no single committee could deal with all revision proposals and lastly (iv) that the members cannot be expected to be impartial in these matters.

Every one of these objections are obviously hollow. For example, though the Settlement Report does pass through the hands of a series of officials, the fact must not be forgotten that they are all *officials*, all with necessarily the same training, bias and point of view. It would be of great use if the official use of the information collected is checked by a committee of non-officials who know something about land revenue and agriculture. Further, the point that objections against the proposals are invited has really not

much substance in it. For what is published in the Taluka is only the proposals of the Settlement Officer; and the information and the elaborate statistics on which the Settlement Officer bases his proposals are not known to the people when objections are invited. In these circumstances, the objections can only be based on general grounds and Government then regularly brushes them aside as being too vague. This procedure is certainly very defective. Again, though the agriculturists of a Taluka are directly interested in the settlement, you cannot expect to find in each Taluka persons who would be able to understand the intricacies and detect the fallacies of the Settlement Officer's reasoning even if all the materials were made known to them. It is only such a body as the Standing Advisory Committee of the Legislative Council that could be relied on to scrutinise carefully and with some benefit each particular enhancement proposal. The second ground of objection that the proposal entrenches on the functions of the executive is equally hollow. To refute this we need quote only one sentence from the recommendation of the Joint Parliamentary Committee. This Committee says that "they consider that the imposition of new burdens should be gradually brought more within the purview of the Legislature." It is nearly ten years since that recommendation was made; it is high time now that our Legislatures had some effective voice in the levying of these new burdens on the large majority of our populace.

The third point of the officials is merely one of procedure in building up the committee; and surely even though the details in agricultural practice may differ, an intelligent member from one rural constituency could broadly opine on the fairness or otherwise of the proposals regarding districts other than his own. And if, in a particular case, the committee so desired it, they could

co-opt a man who was known to be specially fitted to advise on a particular proposal. The last objection of the officials is rather to democracy in general and not particularly applicable to this proposal. Any powers that the Legislative Council possesses may be misused on account of motives of self-interest. The committee that it is desired to set up is a purely advisory body; the final powers will always rest with the Legislative Council as a whole and the composition of that Council necessarily determines whether our affairs are to be managed well or otherwise. It would be possible to write at much greater length on this point if this had not been made unnecessary and the urgent need for a preliminary scrutiny by non-official committee so patently demonstrated by the Bardoli muddle.

VII

THE PRESENT SYSTEM—ITS MAIN FEATURES

We have so far considered the question of the law regarding land revenue only within certain restricted limits. The Land Revenue Committee has gone into the question of how far existing practice can be made more definite and more rational, but it has not discussed the more radical question of how far the present system itself needs to be changed. It is only in some of the minutes of dissent that this question is discussed and certain proposals for changes put forward. We must begin the consideration of this larger question by describing the main features of the existing system. The ultimate aim is, of course, to get at the profits of agriculture and determine how far could each survey number bear the burden of taxation. In a personal tax like the income-tax the income returned by the individual is the obvious guide for judging the taxable capacity; and in the case of land revenue the most direct way would undoubtedly be to get

at the net produce of each survey number. This to a certain extent is attempted in Madras. But in Bombay the attempt has been given up after Pringle's failure. Instead, there is made an indirect attempt of determining the income from each survey number by taking separately into consideration the various factors that influence that income.

Perhaps the most important factor in the yield of a crop is soil. And, therefore, there was conducted at the original survey a complete soil classification of each survey number. This soil classification affords us, a more or less, reliable guide regarding the comparative productive capacity of the soil. Next comes the question of rainfall and market facilities; and to differentiate between the villages enjoying differing advantages with regard to these the system of grouping was introduced. Those most advantageously situated with regard to rainfall and market facilities would be placed in Group I, the next batch in Group II, and so forth. The nature of the soil together with the rainfall would broadly determine the total yield—the exact figures of these the Settlement Officer was further expected to determine by crop experiments conducted by himself—and the position in respect of communications and markets would point to the ease with which the yield could be turned into money income. To quote the Joint Report of 1847: "The relative values of the fields of each village having been determined from the classification of soil, the command of water for irrigation or other extrinsic circumstances, and the villages of a district arranged into groups, according to their respective advantages of climate, markets etc," it only remained to fix the rates.

It should be observed that only the maximum rates—that is, the amount of land revenue to be levied

from a 16-anna land—are declared for each group. So that the actual assessment for any survey number has to be calculated by reference to the anna classification of the particular survey number from the maximum rate for the group. What ought to be taken into consideration in fixing the rates is the average of good and bad seasons in a group and the prices to be obtained for the crop. Usually not much attention is paid to averaging the good and the bad seasons. Especially since rental values have become important and have in clear defiance of instructions to the Settlement Officers been made the basis of enhancements by settlement officers and the Settlement Commissioner averaging has become impossible. For the rental value statistics are not statistics of actual payments, from year to year. They are merely records of agreements to pay a certain rent made at the beginning of the agricultural season. Now it is well-known that in many years landlords accept less. When the agreement is made, the basis usually is that of a fair year and all years are not fair. Thus the rental value returns afford us figures of the maximum demand of the landlords and not of the actual income of the landlords in rent. This as a matter of fact is in numerous cases less, though it can never be more. Averaging of the years then is usually neglected and has consistently been disregarded since the rental values have attained importance. The other point is prices and for these the Settlement Officer has the statistics for the expiring settlement period at hand and he has to take for granted that the prices ruling at the time of settlement will broadly continue to obtain also during the next thirty years. When the Settlement Officer has then got the detailed information about the probable yield of the crop, the ease with which the crop could be marketed and the prices that are likely to be obtained for the crop he is

in a position to arrive at some conclusions about the profits of agriculture. He has then to pitch his assessment at as high a point as the people can bear—the state in this case trying to follow the example of the rack-renting landlord. Of course, the fixing of the pitch was a major problem only at the original settlement. For, in subsequent revisions the Settlement Officer has merely to determine the changes that may have taken place in the various factors during the period of settlement and to determine within given limits what enhancements in revenue they justify or in exceptional cases whether they call for a reduction. When the rates are thus determined they are fixed for a period of thirty years.

VIII

THE PRESENT SYSTEM—ITS DEFECTS.

This in brief is the present system and it is a pity that the Land Revenue Committee could not agree on any measure of reform. For it has many serious defects. It is unequal in its incidence on the various parts of the Presidency. As pointed out above, the pitch of the assessment in any particular Taluka has been fixed at the original settlement, and there was no uniform practice and no suitable test by which this could be regulated. It has, therefore, happened that some parts of the Presidency, e.g., Gujerat, are more heavily assessed than the others. But even as between the different talukas of a district or sometimes the different groups within the same taluka, there are serious discrepancies in the incidence of land revenue. The vast extent of this is made clear by Appendix V of the Land Revenue Committee's report. The percentage of rent taken by the new maximum rates levied in some recently assessed talukas given in this table varies from 8 per cent to 54 per cent. In the Taloda taluka in W. Khandesh

while in one group only 15 per cent. is taken, in another it is 41 per cent. These variations condemn our system of land taxation as highly unjust. Secondly, the incidence of the tax on the agriculturists is unduly high.

The usual excuse that this high incidence is a heritage of former times is absurd because on that ground very many of the oppressive exactions of some of the former Indian Governments could well be revived. In former times again the land revenue was by far the most important source of revenue, which it is not to-day. You have to compare merely the incidence of the land tax with that of the income tax to be convinced that our richest industrialists are let off with a considerably smaller proportion of their income than our poorest peasant proprietors. There is further no graduation, no differentiation between the poor and the rich; the tax is levied at a flat rate, with the result that it is most burdensome on the poorest of revenue payers—a flagrant violation of all canons of taxation. No doubt as long as the land revenue remains a land tax and is not converted into a personal tax, it will not be possible to introduce into it a system of graduation; but then this is a further reason for placing our pitch of assessment at a very moderate level. We must lay the flat rate at a point at which it will not be burdensome, not to the average revenue payer, but to the poorest revenue payer. This also points to the conclusion that a pitch of assessment which may be fair in a province with a Zamindari settlement, i.e., a province in which the bulk of the revenue payers, are fairly well-to-do land-owners, will become an intolerable burden in a Ryatwari tract where a large number of revenue payers are peasant proprietors cultivating uneconomic holdings.

The greatest defect, however, of the land revenue

system is its inelasticity. A burden once levied at the revision settlement cannot be lightened for thirty years to come and the only way in which the cultivator can escape or lessen the burden is by relinquishing his land ! Giving up his land is an extreme step which no cultivator will take unless the rates are positively ruinous ; and it is a complete refutation of Government's claim of having always been moderate that we find even this extreme step being taken in some talukas (vide South Daskroi Settlement Report). It is only when people would give up their lands rather than pay their assessments that at the next settlement the rates are reduced. Whenever the revision takes place immediately after a period of large price rise this inelasticity in the assessment means a special hardship on the people. One of the main reasons of the Deccan Riots in the seventies of the last century was found in the immense increases in revenue based on cotton prices obtained during the American Civil War. But it required a riot of this magnitude to make Government realise that the enhancements were hastily sanctioned. If a steady deflation policy is followed in India during the near future we may expect a similar result from the enhancements sanctioned since the war. The inelasticity is felt in another way also. The land revenue is an average revenue in bad years out of the extra profits of the good years. The land revenue charge is never lessened except when the *annevari* is declared to be below 4 annas—an extremely rare event. The suspensions do not help much for they merely add on to the burden of the following years. The theory may be good but what are the results ? Even the Taxation Committee has to admit that in bad years this theory forces the cultivator to borrow in order to pay the land revenue. And when we do not expect even our cotton magnates to make full provision for the depression

from out of the profits of the boom period, is it not absurd for us to expect the small owner-cultivators to so manage their economy from year to year that whatever the nature of the year they are able to pay the same big slice in land revenue payments. Agricultural incomes are obviously less certain than industrial incomes. The cultivator has practically speaking no margin of savings and yet we accept and apply this curious average theory to land revenue. Even in the Income Tax practice efforts are made to levy the tax as near as possible to the actual year in which the profits are made. The Income Tax Commission in England recommended strongly that the three years' average basis which was current there should be given up and income tax assessed on the profits of the preceding year on this ground. We accept a thirty years' average and rigidly enforce it. In here, there is no approximation in point of time of the demand made upon the cultivator to his ability to pay. This element of inelasticity in our revenue system has certainly led to considerable increase in the indebtedness of our peasantry.

The inequality of incidence in different parts, the high pitch of taxation and the extreme inelasticity of the system are the major economic defects of our land revenue. The remedy most frequently advocated is that of fixing the burden permanently but it should be obvious that this will merely make the system more rigid and further stereotype all the defects that it contains at present. If the assessment had been very light there would not have been much danger in fixing it permanently but even the dry crop rates that R. S. Dadubhai Desai suggests are not light enough for us to venture into that experiment. Further there is no reason why the State should bind itself in this way. Money values are notoriously unstable and it would not be wise from both the taxpayer's and the State's point of view to fix such claims in monetary terms.

IX.

A LINE OF REFORM

The trend all over the world is to bring in the profits of agriculture under income tax administration equally with other kinds of earnings; and the reform of our land revenue system must be undertaken along those lines. We do not mean to say that an exemption limit and returns of income from each cultivator should be introduced at once. These no doubt are highly impracticable. But there are certain other measures that could with advantage be adopted. [Some time or another an overhauling of the land revenue rates all over the Presidency must be undertaken and this operation will necessarily have to be in the nature of levelling the burdens down. As soon as the financial condition allows, this sort of initial Presidency settlement aiming at merely producing an equality of the "incidence of taxation" all over the Presidency may be attempted.] Of course, the actual rates will never be equal, they will vary with the climate, the quality of the soil, the precariousness or otherwise of the rainfall from tract to tract. The percentage taken from a safe tract will be higher than that charged in a famine tract; what is meant is that the approximate burden should be about the same throughout. This operation will not be a detailed settlement, but will be in the nature of the adjustment of the rates to a new, uniform and fairly low standard. These rates having been attained they would be liable to change only in the case of general changes in the price level. A five-yearly or ten-yearly revision of these, according as the conditions have changed, would be quite enough. The first measure would bring about a general equality of taxation and the periodic revisions of the money rates after that would guarantee that there is no discrepancy between the money burden and the actual burden that is sought to be levied.]

The chief change, however, necessary in our system is one that would make it more elastic. For this purpose the operations of the nature of a settlement should be as continuous as the operations of the Income Tax Department. The background of the classification, the grouping and the rates being fixed the annual demand of revenue could yet be kept elastic. It could be made within certain limits to depend upon the state of the crops. The revenue authorities in estimating the yield of the crops would afford the basis for a fixation of the demand; and the *annewari* thus declared would determine the share of the maximum demand to be collected during the year. That the operation of estimating detailed yields of crops in this way is not very difficult is clear from the remarks made by the Economic Enquiry Committee in this connection. (Report pp. 19-20.) Further there are large areas in Burma, the Punjab and Madras, in which a system of fluctuating assessments of this kind is already administered with considerable success. In Upper Burma almost the whole of the assessment is of the fluctuating kind because the rainfall there is precarious. One would have thought that the reason applied with equal force at least to a large part of the Deccan. Fixed, inelastic assessments are economically unsound and an elastic system would be preferable both from the revenue and the taxpayers' point of view.

The question of changing the soil classification of certain lands, of transference of a village from one group to another are also questions which may be considered continuously from year to year instead of only once in 30 years. The original soil classification is, it is said, extraordinarily good, looking to the difficulties of the times in which it was conducted. But it is not infallible. Recently an enquiry by Mr. Webb has pointed out that in some places it has not allowed enough margin for differences

in the quality of land with the result that bad lands are taxed higher proportionately than good lands. Again soil erosion, changing of beds of streams and such other physical changes are slowly but continuously taking place. The reasons for definite groupings of villages may also change and whenever a case for a specific enquiry into soil classification or grouping, etc., is made out, the revenue authorities should immediately take the enquiry into hand. The big changes such as introducing graduation or an exemption limit we cannot contemplate at this stage. But the reforms indicated above could be worked in without much trouble into the existing system thus removing the major defects without destroying the present structure. I contemplate the present settlement work being replaced by two sets of operations: (i) The continuous operations of the revenue authorities which would see to the adjustment of taxation to local conditions, estimate the yield, declare the *annewari*, etc., and (ii) the periodic operations of, say, the Presidency Revenue Board, which would adjust the rates according to general movements of prices and agricultural profits.

These proposals I have put forward here in bare outline. It is really the business of revenue authorities to see how far reform is possible under present conditions and work out the detailed proposals which would remedy defects. I believe, however, that considerable reform must at some time be effected and that it will take some such course as sketched above.

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